SEC. 2. The Indian Claims Commission is directed to determine in accordance with the provisions of section 2 of the Act of August 13, 1946 (60 Stat. 1050), the extent to which the value of the title conveyed by this Act should or should not be set off against any claims against the United States determined by the Commission. 25 USC 70a.

Approved October 30, 1969.

Public Law 91-105

JOINT RESOLUTION

To provide for a temporary extension of the authority conferred by the Export Control Act of 1949.

October 31, 1969
[S. J. Res. 164]

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That section 12 of the Export Control Act of 1949, as amended (50 U.S.C. App. 2032), is amended by striking out "October 31, 1969" and inserting in lieu thereof "December 31, 1969". Export Control Act of 1949, amendment. *Ante*, pp. 42, 101.

SEC. 2. The last paragraph under the heading "Senate" in the First Deficiency Act, fiscal year 1926 (2 U.S.C. 64a) is amended to read as follows: Comptroller of the Senate. 44 Stat. 162.

"In the event of the death, resignation, or disability of the Secretary of the Senate, the Comptroller of the Senate shall be deemed his successor as a disbursing officer, under his bond as Comptroller, and he shall serve as such disbursing officer until the end of the quarterly period during which a new Secretary shall have been elected and qualified, or such disability shall have been ended."

Approved October 31, 1969.

Public Law 91-106

AN ACT

To provide additional revenue for the District of Columbia, and for other purposes.

October 31, 1969
[H. R. 12982]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "District of Columbia Revenue Act of 1969". District of Columbia Revenue Act of 1969.

TITLE I—AMENDMENTS TO THE DISTRICT OF COLUMBIA SALES AND USE TAX ACTS

SEC. 101. Subsection (a) of section 114 of the District of Columbia Sales Tax Act (D.C. Code, sec. 47–2601, par. 14(a)) is amended by adding at the end thereof the following new paragraphs: 63 Stat. 113; 82 Stat. 613.

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Admission to certain performances.

"(8) The sale of or charges for admission to public events, including movies, musical performances, exhibitions, circuses, sporting events, and other shows or performances of any type or nature, except that any casual or isolated sale of or charge for admission made by a semipublic institution not regularly engaged in making such sales or charges shall not be considered a retail sale or sale at retail.

Services to tangible personal property.

"(9) The sale of or charges for the service of repairing, altering, mending, or fitting tangible personal property, or applying or installing tangible personal property as a repair or replacement part of other tangible personal property, whether or not such service is performed by means of coin-operated equipment or by any other means, and whether or not any tangible personal property is transferred in conjunction with such service.

Secretarial services.

"(10) The sale of or charges for copying, photocopying, reproducing, duplicating, addressing, and mailing services and for public stenographic services.

Laundering services.

"(11) The sale of or charges for the service of laundering, dry cleaning, or pressing of any kind of tangible personal property, except when such service is performed by means of self-service, coin-operated equipment."

SEC. 102. Subsection (b) of section 114 of the District of Columbia Sales Tax Act is amended—

(1) by striking out paragraph (1),

(2) by redesignating paragraph (2) as paragraph (1),

(3) by redesignating paragraph (3) as paragraph (2) and by inserting before the period at the end of that paragraph a comma and the following: "except as otherwise provided in subsection (a) of this section", and

78 Stat. 847.

(4) by redesignating paragraphs (4) and (5) as paragraphs (3) and (4), respectively.

SEC. 103. Subsection (b)(3) of section 116 of the District of Columbia Sales Tax Act (D.C. Code, sec. 47–2601, par. 16(b)(3)) is amended to read as follows:

"(3) The amount separately charged for labor or services rendered in installing or applying the property sold, except as provided in section 114(a) of this title."

82 Stat. 614.

SEC. 104. Section 125 of the District of Columbia Sales Tax Act (D.C. Code, sec. 47–2602) is amended to read as follows:

Imposition of tax.

"SEC. 125. A tax is imposed upon all vendors for the privilege of selling at retail certain tangible personal property and for the privilege of selling certain selected services (defined as 'retail sale' and 'sale at retail' in this title). The rate of such tax shall be 4 per centum

of the gross receipts from sales of or charges for such tangible personal property and services, except that— Exceptions.

"(1) the rate of tax shall be 2 per centum of the gross receipts from (A) sales of food for human consumption off the premises where such food is sold, (B) sales of or charges for the services described in paragraph (11) of section 114(a) of this title, and (C) sales of medicines, pharmaceuticals, and drugs not made on prescriptions of duly licensed physicians, surgeons, or other general or special practitioners of the healing art;

"(2) the rate of tax shall be 5 per centum of the gross receipts from sales of or charges for any room or rooms, lodgings, or accommodations, furnished to transients by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients; and

"(3) the rate of tax shall be 5 per centum of the gross receipts from sales of (A) spiritous or malt liquors, beer, and wines, and (B) food for human consumption other than off the premises where such food is sold."

SEC. 105. Paragraph (b) of section 127 of the District of Columbia Sales Tax Act (D.C. Code, sec. 47–2604(b)) is amended to read as follows: 68 Stat. 118.

"(b) On each sale of food for human consumption off the premises where such food is sold where the sales price is from 13 cents to 62 cents, both inclusive, 1 cent; on each such sale where the sales price is from 63 cents to $1.12, both inclusive, 2 cents; and on each 50 cents of the sales price or fraction thereof of such sale in excess of $1.12, 1 cent." Rate of tax, food consumed off premises.

SEC. 106. Paragraph (o) of section 128 of the District of Columbia Sales Tax Act (D.C. Code, sec. 47–2605(o)) is amended by striking out "whether or not". 63 Stat. 117.

SEC. 107. (a) Subsection (a) of section 147 of the District of Columbia Sales Tax Act (D.C. Code, sec. 47–2624(a)) is amended to read as follows: 66 Stat. 543.

"SEC. 147. (a) Any person who fails to file a return, who files a false or incorrect return, or who fails to pay the tax to the District within the time required by this title shall be subject to a penalty of 5 per centum of the amount of tax due if the failure is for not more than one month, with an additional 5 per centum for each additional month or fraction thereof during which such failure continues, not to exceed 25 per centum in the aggregate; plus interest at the rate of 1 per centum of such tax for each month or fraction thereof during which such failure continues; but the Commissioner may, if he is satisfied that the delay was excusable, waive all or any part of the penalty. Unpaid penalties and interest may be collected in the same manner as the tax imposed by this title. The penalty and interest provided for in this section shall be applicable to any tax determined as a deficiency." Penalty and interest.

(b) Subsection (b) of such section is amended by striking out "The certificate of the Collector or Assessor, as the case may be," and inserting in lieu thereof "The certificate of the Commissioner". 63 Stat. 123.

SEC. 108. Subsection (a) of section 201 of the District of Columbia Use Tax Act (D.C. Code, sec. 47–2701(a)) is amended by adding at the end thereof the following new paragraphs: 68 Stat. 118.

"(6) The sale of or charges for admission to public events, including movies, musical performances, exhibitions, circuses, sporting events, and other shows or performances of any type or nature, except that any casual or isolated sale of or charge for admission made by a semi-public institution not regularly engaged in making such sales or charges shall not be considered a retail sale or sale at retail. Admission to certain performances.

Services to tangible personal property.

"(7) The sale of or charges for the service of repairing, altering, mending, or fitting tangible personal property, or applying or installing tangible personal property as a repair or replacement part of other tangible personal property, whether or not such service is performed by means of coin-operated equipment or by any other means, and whether or not any tangible personal property is transferred in conjunction with such service.

Secretarial services.

"(8) The sale of or charges for copying, photocopying, reproducing, duplicating, addressing, and mailing services and for public stenographic services.

Laundering services.

"(9) The sale of or charges for the service of laundering, dry cleaning, or pressing of any kind of tangible personal property, except when such service is performed by means of self-service, coin-operated equipment."

63 Stat. 125; 70 Stat. 81; 82 Stat. 615.

SEC. 109. Subsection (b) of section 201 of the District of Columbia Use Tax Act (D.C. Code, sec. 47–2701(b)) is amended—

(1) by striking out paragraph (1),

(2) by redesignating paragraph (2) as paragraph (1),

(3) by redesignating paragraph (3) as paragraph (2) and by inserting before the period at the end of that paragraph a comma and the following: "except as otherwise provided in subsection (a) of this section", and

(4) by redesignating paragraphs (4), (5), and (6) as paragraphs (3), (4), and (5), respectively.

Imposition of tax. 82 Stat. 615.

SEC. 110. Section 212 of the District of Columbia Use Tax Act (D.C. Code, sec. 47–2702) is amended by striking out the last sentence and inserting in lieu thereof the following: "The rate of tax imposed by this section shall be 4 per centum of the sales price of such tangible personal property or services, except that—

Exceptions.

"(1) the rate of tax shall be 2 per centum of the sales price of (A) sales of food for human consumption off the premises where such food is sold, (B) sales of the services described in paragraph (9) of section 201(a) of this title, and (C) sales of medicines, pharmaceuticals, and drugs not made on prescriptions of duly licensed physicians, surgeons, or other general or special practitioners of the healing art;

"(2) the rate of tax shall be 5 per centum of the sales price of sales of any room or rooms, lodgings, or accommodations, furnished to transients by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients; and

"(3) the rate of tax shall be 5 per centum of the sales price of sales of (A) spiritous or malt liquors, beer, and wines, and (B) food for human consumption other than off the premises where such food is sold."

Effective date.

SEC. 111. The amendments made by this title shall take effect on the first day of the first month which begins on or after the thirtieth day after the date of enactment of this Act.

TITLE II—MOTOR VEHICLE EXCISE TAX

63 Stat. 128; 80 Stat. 856.

SEC. 201. Subsection (j) of section 6 of the District of Columbia Traffic Act, 1925 (D.C. Code, sec. 40–603(j)), is amended by striking out "3 per centum" and inserting in lieu thereof "4 per centum".

Effective date.

SEC. 202. The amendment made by this title shall take effect on the first day of the first month which begins on or after the thirtieth day after the date of enactment of this Act.

TITLE III—AMENDMENTS TO DISTRICT OF COLUMBIA CIGARETTE TAX ACT

SEC. 301. Subsection (a) of section 603 of the District of Columbia Cigarette Tax Act (D.C. Code, sec. 47–2802(a)) is amended by striking out "3 cents" and inserting in lieu thereof "4 cents". 63 Stat. 137; 80 Stat. 856.

SEC. 302. (a) Except as otherwise provided, the amendment made by section 301 shall apply with respect to cigarette tax stamps purchased on or after the effective date of this title, which shall be the first day of the first month which begins on or after the thirtieth day after the date of the enactment of this Act. Cigarette tax stamps. Effective date.

(b) In the case of cigarette tax stamps which have been purchased prior to the effective date of this title and which on such date are held (affixed to a cigarette package or otherwise) by a wholesaler, retailer, or vending machine operator, licensed under the District of Columbia Cigarette Tax Act, such licensee shall pay to the Commissioner (in accordance with subsection (c)) an amount equal to the difference between the amount of tax represented by such tax stamps on the date of their purchase and the amount of tax which an equal number of cigarette tax stamps would represent if purchased on the effective date of this title. D.C. Code 47-2801 note.

(c) Within twenty days after the effective date of this title, each such licensee (1) shall file with the Commissioner a sworn statement (on a form to be prescribed by the Commissioner) showing the number of such cigarette tax stamps held by him as of the beginning of the day on which this title becomes effective or, if such day is a Sunday, as of the beginning of the following day, and (2) shall pay to the Commissioner the amount specified in subsection (b).

(d) Each such licensee shall keep and preserve for the twelve-month period immediately following the effective date of this title the inventories and other records made which form the basis for the information furnished to the Commissioner on the sworn statement required to be filed under this section. Record-keeping.

(e) For purposes of this section, a tax stamp shall be considered as held by a wholesaler, retailer, or vending machine operator if title thereto has passed to such wholesaler, retailer, or operator (whether or not delivery to him has been made) and if title to such stamp has not at any time been transferred to any person other than such wholesaler, retailer, or operator.

(f) A violation of the provisions of subsection (b), (c), or (d) of this section shall be punishable as provided in section 611 of the District of Columbia Cigarette Tax Act (D.C. Code, sec. 47–2810). Penalty. 63 Stat. 139.

TITLE IV—FEES FOR MOTOR VEHICLE REGISTRATION AND INSPECTION AND FOR MOTOR VEHICLE OPERATORS' PERMITS

SEC. 401. Section 2 of title IV of the District of Columbia Revenue Act of 1937 (D.C. Code, sec. 40–102) is amended— 64 Stat. 792.

(1) by striking out "$1" and "50 cents" in paragraph (3) of subsection (b) (relating to fees for duplicate registration certificates and identification tags) and inserting in lieu thereof "$2" and "$1", respectively;

(2) by striking out "$1" in paragraph (4) of subsection (b) (relating to fees for special use certificates and identification tags) and inserting in lieu thereof "$3";

(3) by striking out "ten days" in such paragraph (4) and inserting in lieu thereof "twenty days";

(4) by inserting immediately after "Commissioners" in such paragraph (4) the following: ", except that in the event such certificate and tags are necessary for use in complying with vehicle inspection regulations made pursuant to the authority contained in section 7 of the Act approved February 18, 1938 (D.C. Code, sec. 40–207), prior to completion of the registration of such vehicle or trailer, the fee shall be $2"; and

52 Stat. 78.

(5) by striking out "$1" each place it appears in subsection (d) (relating to fee for transfer of registration) and inserting in lieu thereof in each such place "$2".

64 Stat. 793; 70 Stat. 102.

SEC. 402. Section 3 of title IV of such Act (D.C. Code, sec. 40–103) is amended—

52 Stat. 359; 68 Stat. 111; 71 Stat. 598; 74 Stat. 816.

(1) by inserting immediately before the period at the end of subsection (a) (relating to registration fees) the following: ", and in the event the markings on any such tag are specially ordered by the person to whom the tag is to be issued and such markings are other than those in a regular series, a reservation fee of $25 and an annual fee of $10, in addition to all other fees which may be required, shall be charged for such specially ordered tag";

(2) by striking out "three thousand five hundred" in the paragraph designated "Class A" of subsection (b) (relating to registration fees for passenger motor vehicles) each place it appears and inserting in lieu thereof in each such place "three thousand four hundred", and by striking out "$22" and "$32" and inserting in lieu thereof "$30" and "$50", respectively;

(3) by striking out, in the paragraph designated "Class B" of subsection (b) (relating to registration fees for trucks, tractors, and certain commercial automobiles) "$40", "$44", "$52", "$60", "$68", "$74", "$84", "$96", "$122", "$142", "$172", and "$202", and inserting in lieu thereof "$53", "$59", "$69", "$80", "$91", "$99", "$112", "$128", "$163", "$191", "$229", and "$269", respectively;

(4) by striking out, in the paragraph designated "Class C" of subsection (b) (relating to registration fees for trailers), "$8", "$12", "$20", "$32", "$46", "$60", "$74", "$92", "$122", "$152", and "$182", and inserting in lieu thereof "$11", "$16", "$27", "$43", "$61", "$80", "$99", "$123", "$163", "$203", and "$243", respectively; and

(5) by striking out in subsection (d) (relating to division of registration fees between Highway Fund and General Fund) "sixty-four" and "seventy-four" and inserting in lieu thereof "forty-two" and "forty-seven", respectively.

SEC. 403. The first section of the Act entitled "An Act to provide for the annual inspection of all motor vehicles in the District of Columbia", approved February 18, 1938 (D.C. Code, sec. 40–201), is amended by striking out "$1" and inserting in lieu thereof "$3".

61 Stat. 360; 82 Stat. 1002.

SEC. 404. Section 6 of the District of Columbia Traffic Act, 1925 (D.C. Code, sec. 40–603), is amended (1) by striking out "$5" in subsection (a) (relating to fee for restoration of suspended or revoked permits and privileges) and inserting in lieu thereof "$10", and (2) by striking out "$1" in subsection (d) (relating to fees for titling and retitling) and inserting in lieu thereof "$5".

46 Stat. 1424; 76 Stat. 742.

SEC. 405. Subsection (a) of section 7 of the District of Columbia Traffic Act, 1925 (D.C. Code, sec. 40–301(a)), is amended (1) by striking out "$3" in paragraph (1) (relating to fee for operator's permit) and inserting in lieu thereof "$12", and by striking out in such paragraph "three years" and inserting in lieu thereof "four years"; and

62 Stat. 173; 68 Stat. 732.

(2) by striking out paragraph (4) and inserting in lieu thereof the following:

"(4) In the event an operator's permit or a learner's permit issued under the authority of this section is lost or destroyed, or requires replacement for any reason other than through error or other act of the Commissioner not caused by the person to whom such permit was issued, such person may obtain a duplicate or replacement permit upon payment of a fee of $2." Loss of permit.

SEC. 406. Section 3 of the Motor Vehicle Safety Responsibility Act of the District of Columbia (D.C. Code sec. 40–419) is amended by inserting immediately before the period at the end of subsection (a) the following: ", including rules and regulations assessing reasonable fees to reimburse the District of Columbia for the cost of reinstating licenses and registrations suspended under the authority of this Act, such fees not to exceed the amount of $10 for the reinstatement of a license or registration, or both a license and registration". 68 Stat. 121.

SEC. 407. The amendments made by this title shall take effect on the first day of the first month which begins on or after the thirtieth day after the date of enactment of this Act. Effective date.

TITLE V—AMENDMENTS TO THE DISTRICT OF COLUMBIA ALCOHOLIC BEVERAGE CONTROL ACT

SEC. 501. (a) Clauses (4) and (5) of section 23(a) of the District of Columbia Alcoholic Beverage Control Act (D.C. Code, sec. 25–124(a)) are each amended by striking out "$1.75" and inserting in lieu thereof "$2.00". 70 Stat. 81; 80 Stat. 855.

(b) Section 23(c)(1) of such Act (D.C. Code, sec. 25–124(c)(1)) is amended by striking out "tenth" and inserting in lieu thereof "fifteenth". 75 Stat. 510.

(c)(1) The first sentence of section 40(a) of such Act (D.C. Code, sec. 25–138(a)) is amended by striking out "$2.00" and inserting in lieu thereof "$2.25". 52 Stat. 376; 80 Stat. 855.

(2) Paragraph (1) of such section is amended by striking out "10th" and inserting in lieu thereof "15th".

SEC. 502. (a) Except as otherwise provided in this title, the amendments made by section 501 shall apply with respect to— Effective date.

(1) alcohol, spirits, and wines imported or brought into the District of Columbia or manufactured, and

(2) beer sold or purchased for resale,

on and after the effective date of this title, which shall be the first day of the first month which begins on or after the thirtieth day after the date of the enactment of this Act.

(b) In the case of alcohol, spirits, and beer which have been purchased prior to the effective date of this title and which on such date are held by a holder of a retailer's license, issued under the District of Columbia Alcoholic Beverage Control Act, such licensee shall pay to the Commissioner (in accordance with subsection (c)) an amount equal to the difference between the amount of tax imposed by such Act immediately prior to the effective date of this title on the amount of alcohol, spirits, and beer so held by him, and the amount of tax which would be imposed by the District of Columbia Alcoholic Beverage Control Act on such effective date on an equivalent amount of alcohol, spirits, and beer.

(c) Within twenty days after the effective date of this title, each such licensee (1) shall file with the Commissioner a sworn statement (on a form to be prescribed by the Commissioner) showing the quantity of alcohol, spirits, and beer held by him as of the beginning of the

day on which this title becomes effective or, if such day is a Sunday, as of the beginning of the following day, and (2) shall pay to the Commissioner the amount specified in subsection (b).

Recordkeeping.

(d) Each such licensee shall keep and preserve for the twelve-month period immediately following the effective date of this title the inventories and other records made which form the basis for the information furnished to the Commissioner on the sworn statement required to be filed under this section.

(e) For purposes of this section, alcohol, spirits, and beer shall be considered as held by a holder of a retailer's license if title thereto has passed to such holder (whether or not delivery to him has been made) and if title has not at any time been transferred to any person other than such holder.

Penalty.

(f) A violation of the provisions of subsection (b), (c), or (d) of this section shall be punishable as provided in section 33 of the District of Columbia Alcoholic Beverage Control Act (D.C. Code, sec. 25–132).

48 Stat. 336.

TITLE VI—AMENDMENTS TO THE DISTRICT OF COLUMBIA INCOME AND FRANCHISE TAX ACT OF 1947

SEC. 601. (a) Section 4 of title I of article I of the District of Columbia Income and Franchise Tax Act of 1947 (D.C. Code, sec. 47–1551c) is amended as follows:

61 Stat. 332.

(1) Paragraph (l) of such section is amended to read as follows:

"Capital asset."

"(l) (1) The term 'capital asset' means property defined or treated as a capital asset under the Internal Revenue Code of 1954.

"(2) For the purpose of computing for any taxable year the tax imposed under this article with respect to sales or other dispositions of property referred to in subparagraph (1), the provisions of the Internal Revenue Code of 1954 relating to the treatment of gains and losses (other than the alternative tax imposed by section 1201 of such Code) shall apply."

68A Stat. 320. 26 USC 1201-1250.

(2) Paragraph (m) of such section is amended by inserting immediately before the colon preceding the first proviso the following: ", except that in the case of any such distribution any part of which for purposes of the income tax imposed under the Internal Revenue Code of 1954 is deemed to constitute a capital gain, such part shall be deemed to constitute a capital gain for purposes of the tax imposed by this article".

Repeal. 80 Stat. 858.

(3) Paragraph (aa) of such section is repealed.

61 Stat. 335.

(b) Title III of such article is amended as follows:

(1) Section 2(a) of such title (D.C. Code, sec. 47–1557a) is amended by striking out "other than capital assets" and inserting in lieu thereof "including capital assets".

Repeal.

(2) Paragraph (11) of section 2(b) of such title is repealed.

63 Stat. 130.

(3) Paragraph (4) of section 3(a) of such title (D.C. Code, sec. 47–1557b) is amended by striking out subparagraph (C) and inserting in lieu thereof the following:

> "(C) of property not connected with a trade or business, if such losses arise from fire, storm, shipwreck, or other casualty, or from theft, except that in the case of an individual, a loss described in this subparagraph shall be allowed only to the extent that the amount of loss to such individual arising from each casualty, or from each theft, exceeds $100.

For purposes of the $100 limitation of subparagraph (C), a husband and wife making a joint return for the taxable year in which the loss is allowed as a deduction shall be treated as one individual. No loss

described in this paragraph shall be allowed if, at the time of filing the return, such loss has been claimed for inheritance or estate tax purposes."

(4) Paragraph (6) of section 3(b) of such title is repealed. Repeal. 61 Stat. 339.

(c) Title XI of such article is amended as follows: D.C. Code 47-1557b.

(1) Section 1 of such title (D.C. Code, sec. 47–1583) is amended to read as follows: 61 Stat. 350.

"SEC. 1. BASIS FOR DETERMINING GAIN OR LOSS.—The basis for determining the gain or loss from the sale or other disposition of property shall be the same basis as that provided for determining gain or loss under the Internal Revenue Code of 1954."

(2) (A) Section 2 of such title (D.C. Code, sec. 47–1583a) is amended to read as follows:

"SEC. 2. COMPUTATION OF GAIN OR LOSS.—The gain or loss, as the case may be, from the sale or other disposition of property, including the amount realized and the amount recognized, shall be determined in the same manner provided for the determination of gain or loss for Federal income tax purposes under the Internal Revenue Code of 1954."

(B) The item in the table of contents of such article relating to section 2 of title XI is amended to read as follows:

"SEC. 2. Computation of gain or loss."

(3) (A) Sections 3 and 5 of such title (D.C. Code, secs. 47–1583b, 47–1583d) are repealed. Repeals.

(B) The items in the table of contents of such article relating to such sections 3 and 5 are repealed.

(4) Section 6 of such title (D.C. Code, sec. 47–1583e) is amended to read as follows:

"SEC. 6. DEPRECIATION.—The basis used in determining the amount allowable as a deduction from gross income under the provisions of section 3(a)(7) of title III of this article shall be the same basis as that provided for determining the gain from the sale or other disposition of property for Federal income tax purposes under the Internal Revenue Code of 1954." D.C. Code 47-1557b.

SEC. 602. Paragraph (5) of section 2(b) of title III of article I of the District of Columbia Income and Franchise Tax Act of 1947 (47–1557a) is amended to read as follows: 61 Stat. 335.

"(5) COMPENSATION FOR INJURIES OR SICKNESS.—To the extent not otherwise specifically excluded from gross income under this title, amounts excluded from gross income under sections 104 and 105 of the Internal Revenue Code of 1954." 26 USC 104, 105.

SEC. 603. (a) Title XII of article I of the District of Columbia Income and Franchise Tax Act of 1947 (D.C. Code, secs. 47–1586—47–1586n) is amended (1) by redesignating sections 14 and 15 as sections 15 and 16, respectively, and (2) by inserting after section 13 the following new section: 61 Stat. 352.

"SEC. 14. DECLARATIONS OF ESTIMATED TAX BY CORPORATIONS AND UNINCORPORATED BUSINESSES.—(a) DECLARATION OF ESTIMATED TAX.—Every corporation and unincorporated business required to make and file a franchise tax return under this article shall make and file a declaration of estimated tax at such time or times and under such conditions, and shall make payments of such tax during its taxable year in such amounts and under such conditions, as the District of Columbia Council shall by regulation prescribe. In the case of the taxable year beginning in 1970, such regulations may not require payment before the last day on which a return for such taxable year is required to be filed under section 3(a) of title V of this article of an aggregate amount of estimated tax for such year in excess of one-half of such estimated tax. 61 Stat. 342. D.C. Code 47-1564b.

"(b) FAILURE BY CORPORATION OR UNINCORPORATED BUSINESS TO PAY ESTIMATED TAX.—(1) ADDITION TO THE TAX.—In case of any underpayment of estimated tax by a corporation or an unincorporated business, there shall be added to the tax for the taxable year an amount determined at the rate of 6 per centum per annum upon the amount of the underpayment (determined under paragraph (2) for the period of the underpayment (determined under paragraph (3)).

"(2) AMOUNT OF UNDERPAYMENT.—For purposes of paragraph (1), the amount of the underpayment shall be the excess of—

"(A) the amount of the installment which would be required to be paid if the estimated tax were equal to 80 per centum of the tax shown on the return for the taxable year or, if no return was filed, 80 per centum of the tax for such year, over

"(B) the amount, if any, of the installment paid on or before the last date prescribed for payment.

"(3) PERIOD OF UNDERPAYMENT.—The period of the underpayment shall run from the date the installment was required to be paid to whichever of the following dates is the earlier—

"(A) the 15th day of the fourth month following the close of the taxable year; or

"(B) with respect to any portion of the underpayment, the date on which such portion is paid.

For purposes of this paragraph, a payment of estimated tax on any installment date shall be considered a payment of any previous underpayment only to the extent such payment exceeds the amount of the installment determined under paragraph (2)(A) for such installment date.

"(c) OVERPAYMENT; CREDIT OF TAX.—Overpayment resulting from the payment of estimated tax for a taxable year in excess of the amount determined to be due upon the filing of a franchise tax return for such taxable year may be credited against the amount of estimated tax determined to be due on any declaration filed for the next succeeding taxable year or for any deficiency or nonpayment of tax for any previous taxable year. No refund shall be made of any estimated tax paid unless a complete return is filed."

61 Stat. 330.

(b) That part of the table of contents of such article relating to title XII is amended—

(1) by inserting after the item relating to section 13 the following:

"SEC. 14. Declarations of estimated tax by corporations and unincorporated businesses.

"(a) Declaration of estimated tax.

"(b) Failure by corporation or unincorporated business to pay estimated tax.

"(1) Addition to the tax.

"(2) Amount of underpayment.

"(3) Period of underpayment.

"(c) Overpayment; credit of tax.";

(2) by striking out "SEC. 14" and inserting in lieu thereof "SEC. 15"; and

(3) by striking out "SEC. 15" and inserting in lieu thereof "SEC. 16".

SEC. 604. (a)(1) Section 2 of title VII of article I of the District of Columbia Income and Franchise Tax Act of 1947 (D.C. Code, sec. 47–1571a) is amended by adding at the end thereof the following new sentence: "The minimum tax payable shall be $25.00."

61 Stat. 345; 82 Stat. 612.

(2) Section 3 of title VIII of such article (D.C. Code, sec. 47–1574b) is amended by adding at the end thereof the following new sentence: "The minimum tax payable shall be $25.00." 61 Stat. 346; 82 Stat. 612.

(b) Title XIV of such article is amended as follows:

(1) Section 1 of such title (D.C. Code, sec. 47–1591) is amended by striking out subsection (a), and by striking out "(b)". 71 Stat. 606.

(2) Section 7 of such title (D.C. Code, sec. 47–1591f) is amended to read as follows:

"SEC. 7. PENALTY FOR FAILURE TO OBTAIN LICENSE.—Any person who violates section 1 of this title shall be fined not more than $300, and each day that such violation continues shall constitute a separate offense. All prosecutions under this section shall be brought in the District of Columbia Court of General Sessions on information by the Corporation Counsel or any of his assistants in the name of the District." D.C. Code 47-1591.

SEC. 605. (a) Title VI of article I of the District of Columbia Income and Franchise Tax Act of 1947 (D.C. Code, secs. 47–1567—47–1567d) is amended by adding at the end thereof the following new section: 61 Stat. 343.

"SEC. 6. CREDIT FOR SALES TAX PAID.—

"(a)(1) For the purpose of providing relief to certain low-income residents of the District for sales tax paid on purchases of groceries, there shall be allowed to an individual a credit against the tax (if any) imposed by this article in an amount determined in accordance with the following table:

"If the adjusted gross income is:	**The credit shall be the product of the number of personal exemptions allowed an individual on his return under section 2 of this title times—**
"Not over $2,000	$6.00.
"Over $2,000, but not over $4,000	$4.00.
"Over $4,000, but not over $6,000	$2.00.

"(2) For purposes of paragraph (1), in determining the number of personal exemptions allowed an individual on his return under section 2 of this title— D.C. Code 47-1567a.

"(A) there shall be excluded any exemption based on age or blindness,

"(B) there shall be included one additional exemption in any case in which an exemption of $2,000 is allowed for a head of family or a married person living with husband or wife, and

"(C) there shall be excluded any exemption for any person who is an inmate or resident patient of a publicly owned and operated institution for an aggregate or more than 183 days of the taxable year.

"(b) If the amount of credit allowed an individual by subsection (a) for a taxable year exceeds the amount of tax (computed without regard to such subsection but after allowance of any other credit allowable under this article) imposed under this article on such individual for such taxable year a refund shall be allowed such individual to the extent that such credit exceeds the amount of such tax.

"(c) No credit (or refund) shall be allowed to an individual under this section unless—

"(1) such individual files a return under this article for a taxable year of not less than twelve months,

"(2) such individual maintained his place of abode within the District for the entire taxable year of twelve months, and

"(3) (A) in the case of an individual who is required to file a return under title V, a return is filed by such individual within the time prescribed in section 3 of such title, or

"(B) in the case of an individual who is not required to file a return under such title, a return is filed by such individual under this section not later than the fifteenth day of the fourth month following the close of such taxable year.

D.C. Code 47-1564 to 47-1564c.

In the case of an individual described in paragraph (3) (B), the Commissioner may grant a reasonable extension of time (but not more than six months) for filing a return under this section whenever in the Commissioner's judgment good cause exists therefor.

"(d) (1) A husband and wife filing separate returns for a taxable year for which a joint return could have been made by them may claim between them only the total credit (or refund) to which they would have been entitled under this section had a joint return been filed.

"(2) No individual for whom a personal exemption was allowed on another individual's return shall be entitled to a credit (or refund) under this section."

(b) The table of contents of such article is amended by adding at the end of the part of such table relating to title VI the following:

"SEC. 6. Credit for sales tax paid."

Effective dates.

SEC. 606. The amendments made by sections 601, 602, and 604(a) of this title shall apply with respect to taxable years beginning after December 31, 1968. The amendments made by sections 603 and 605 of this title shall be effective with respect to taxable years beginning after December 31, 1969. The amendments made by section 604(b) of this title shall apply with respect to calendar years beginning after December 31, 1969.

SEC. 607. Nothing in the amendments made by this title shall be construed to have the effect—

(1) of increasing or decreasing the amount of District of Columbia income or franchise tax determined for any taxable year beginning before January 1, 1969, or

(2) of authorizing or requiring in the determination of District of Columbia income or franchise tax for any taxable year beginning after December 31, 1968, the inclusion in gross income of any gain, or the deduction from gross income of any loss, from the sale or other disposition in a taxable year beginning before January 1, 1969, of any property.

TITLE VII—FEDERAL PAYMENT AUTHORIZATION

80 Stat. 857; 82 Stat. 612.

SEC. 701. Section 1 of article VI of the District of Columbia Revenue Act of 1947 (D.C. Code, sec. 47–2501a) is amended (1) by striking out "June 30, 1969" and inserting in lieu thereof "June 30, 1970", and (2) by striking out "the sum of $90,000,000" and inserting in lieu thereof "not to exceed $105,000,000".

Law enforcement, appropriation.

SEC. 702. For the fiscal year ending June 30, 1970, there is authorized to be appropriated to the District of Columbia, in addition to any other amounts authorized to be appropriated to the District of Columbia for such fiscal year, not to exceed $5,000,000 to enable it to undertake new law enforcement programs authorized by law after the date of the enactment of this Act or to otherwise increase the effectiveness of law enforcement in the District of Columbia.

TITLE VIII—GENERAL PROVISIONS

Office of Director of Public Safety, abolishment.

SEC. 801. The office of Director of Public Safety in the Executive Office of the Commissioner of the District of Columbia (created by Organization Order Numbered 8, dated April 18, 1968) is abolished. No funds appropriated for the government of the District of Columbia and no grant or loan by any department or agency of the United States Government to the government of the District of Columbia may be used to establish any similar office in the government of the District of Columbia to carry out any of the functions delegated to the Director of Public Safety by such order.

Employment limitation.

SEC. 802. During the fiscal year ending June 30, 1970, no person shall be appointed—

(1) as a full-time employee to a permanent, authorized position in the government of the District of Columbia during any month when the number of such employees is greater than 41,500; or

(2) as a temporary or part-time employee in the government of the District of Columbia during any month in which the number of such employees exceeds the number of such employees for the same month of the preceding fiscal year.

Restriction on appropriations.

SEC. 803. No funds may be appropriated for any fiscal year under article VI of the District of Columbia Revenue Act of 1947 (D.C. Code, secs. 47–2501a—47–2501b) until the President of the United States has reported to the Congress that (1) the District of Columbia government has begun work on each of the projects listed in section 23(b) of the Federal-Aid Highway Act of 1968 and has committed itself to complete those projects, or (2) the District of Columbia government has not begun work on each of those projects, or made or carried out that commitment, solely because of a court injunction issued in response to a petition filed by a person other than the District of Columbia or any agency, department, or instrumentality of the United States.

Ante, p. 180.

82 Stat. 827.

SEC. 804. Except as otherwise provided in this title, nothing in this Act, or any amendments made by this Act, shall be construed to affect the authority vested in the Commissioner of the District of Columbia or the authority vested in the District of Columbia Council by Reorganization Plan Numbered 3 of 1967. The performance of any function vested by this Act in the Commissioner of the District of Columbia or in any office or agency under his jurisdiction and control, or in the District of Columbia Council, may be delegated by the Commissioner or by the Council, as the case may be, in accordance with the provisions of such Plan.

81 Stat. 948.
D.C. Code title 1 app.

Separability provision.

SEC. 805. (a) The repeal or amendment by this Act of any provision of law shall not affect any other provision of law, or any act done or any right accrued or accruing under such repealed or amended law, or any suit or proceeding had or commenced in any civil cause before repeal or amendment of such law; but all rights and liabilities under such repealed or amended law shall continue, and shall be enforced in the same manner and to the same extent, as if such repeal or amendment had not been made.

(b) In the case of any offense committed or penalty incurred under any provision of law repealed or amended by this Act, such offense may be prosecuted and punished and such penalty may be enforced in the same manner and with the same effect as if this Act had not been enacted.

Approved October 31, 1969.

Public Law 91-107

November 4, 1969
[H. R. 9857]

AN ACT

To amend the provisions of the Perishable Agricultural Commodities Act, 1930, to authorize an increase in license fee, and for other purposes.

Perishable Agricultural Commodities Act, 1930, amendment.
76 Stat. 673.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (6) of the first section of the Perishable Agricultural Commodities Act, 1930, as amended (7 U.S.C. 499a(6)), is amended by striking out "$90,000" and inserting in lieu thereof "$100,000".

SEC. 2. Paragraph (7) of the first section of such Act (7 U.S.C. 499a(7)) is amended by striking out "$90,000" and inserting in lieu thereof "$100,000".

SEC. 3. The third sentence of section 3(b) of such Act (7 U.S.C. 499c(b)) is amended by striking out "$50" and inserting in lieu thereof "$100".

Approved November 4, 1969.

Public Law 91-108

November 4, 1969
[H. R. 11609]

AN ACT

To amend the Act of September 9, 1963, authorizing the construction of an entrance road at Great Smoky Mountains National Park in the State of North Carolina, and for other purposes.

Great Smoky Mountains National Park, N.C.
Construction authorization.
16 USC 403h-12.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act approved September 9, 1963 (77 Stat. 154), authorizing the construction of an entrance road at Great Smoky Mountains National Park in the State of North Carolina, is amended—

(1) by striking out, in the first sentence of section 1, the words "on North Carolina Highway Numbered 107 close to its point of interchange with Interstate Route Numbered 40, near Hepco, North Carolina, to the eastern boundary of the park in the vicinity of the Cataloochee section, and to accept, on behalf of the United States, donations of land and interests in land for the construction of the entrance road, and to construct the entrance road on the donated land:" and inserting in lieu thereof the words: "near the intersection at White Oak Church of North Carolina Routes Numbered 1338 and 1346 to the eastern boundary of the park in the vicinity of the Cataloochee section, and to accept, on behalf of the United States, donations of land and interests in land for the construction of the entrance road together with the necessary interchange with said Routes 1338 and 1346, and to construct the entrance road and the interchange on the donated land:";

(2) by striking out the words "four and two-tenths" and "five hundred and twenty-five" in the proviso of section 1 and inserting in lieu thereof the words: "five and two-tenths" and "six hundred and fifty", respectively; and