

Public Law 94-569
94th Congress

An Act

To amend the Internal Revenue Code of 1954 to permit the authorization of means other than stamp on containers of distilled spirits as evidence of tax payment, to provide an extension of certain provisions relating to members of the Armed Forces missing in action, and for other purposes.

Oct. 20, 1976
[H.R. 7228]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5205 (h) of the Internal Revenue Code of 1954 (relating to form of stamps for containers of distilled spirits) is amended by striking out "or other form of stamp" and inserting in lieu thereof "other form of stamp, or other device".

Taxes.
Distilled spirits,
use of stamps on
containers.
26 USC 5205.

SEC. 2. Section 6801(b) of the Internal Revenue Code of 1954 (relating to authority for establishment, alteration, and distribution of stamps) is amended by striking out the period at the end thereof and inserting in lieu thereof "; except that stamps required by or prescribed pursuant to the provisions of section 5205 or section 5235 may be prepared and distributed by persons authorized by the Secretary, under such controls for the protection of the revenue as shall be deemed necessary."

26 USC 6801.

SEC. 3. (a) SURVIVING SPOUSE.—Section 2(a)(3)(B) of the Internal Revenue Code of 1954 (relating to the special rule where a deceased spouse was in a missing status) is amended to read as follows:

26 USC 5205,
5235.

"(B) the date which is—

"(i) January 2, 1978, in the case of service in the combat zone designated for purposes of the Vietnam conflict, or

"(ii) 2 years after the date designated under section 112 as the date of termination of combatant activities in that zone, in the case of any combat zone other than that referred to in clause (i)."

26 USC 2.

26 USC 112.

(b) CERTAIN PAY OF MEMBERS OF THE ARMED FORCES HOSPITALIZED AS A RESULT OF THE VIETNAM CONFLICT.—The last sentence of section 112(a) of such Code (relating to certain combat pay of enlisted members of the Armed Forces) and the last sentence of section 112(b) of such Code (relating to certain combat pay of commissioned officers of the armed forces) are each amended by striking out "beginning more than 2 years after the date of the enactment of this sentence" and inserting in lieu thereof "after January 1978".

(c) INCOME TAXES OF MEMBERS OF ARMED FORCES ON DEATH IN MISSING STATUS.—The second sentence of section 692(b) of such Code (relating to income taxes of members of the armed forces on death in a missing status) is amended to read as follows: "The preceding sentence shall not cause subsection (a)(1) to apply for any taxable year beginning—

26 USC 692.

"(1) after January 2, 1978, in the case of service in the combat zone designated for purposes of the Vietnam conflict, or

"(2) more than 2 years after the date designated under section 112 as the date of termination of combatant activities in that zone, in the case of any combat zone other than that referred to in paragraph (1)."

(d) JOINT RETURN WHERE INDIVIDUAL IS IN MISSING STATUS AS A RESULT OF VIETNAM CONFLICT.—The last sentence of section 6013(f)

- 26 USC 6013. (1) of such Code (relating to joint returns where individual is in missing status as a result of the Vietnam conflict) is amended by striking out "more than 2 years after the date of the enactment of this sentence" and inserting in lieu thereof "after January 2, 1978".
- (e) **TIME FOR PERFORMING CERTAIN ACTS POSTPONED BY REASON OF VIETNAM CONFLICT.**—The second sentence of section 7508(b) of such Code (relating to the application to a spouse of provision relating to the time for performing certain acts postponed by reason of war) is amended to read as follows: "The preceding sentence shall not cause this section to apply to any spouse for any taxable year beginning—
- 26 USC 7508. " (1) after January 2, 1978, in the case of service in the combat zone designated for purposes of the Vietnam conflict, or
- " (2) more than 2 years after the date designated under section
- 26 USC 112. 112 as the date of termination of combatant activities in that zone, in the case of any combat zone other than that referred to in paragraph (1).".
- SEC. 4. AUTHORIZATION OF INITIAL PAYMENTS TO PRESUMPTIVELY BLIND INDIVIDUALS.**
- (a) **IN GENERAL.**—Section 1631(a)(4)(B) of the Social Security Act is amended—
- 42 USC 1383. (1) by inserting "or blindness" immediately after "disability" each time it appears; and
- (2) by inserting "or blind" immediately after "disabled" each time it appears.
- (b) **EFFECTIVE DATE.**—The amendments made by this section shall apply with respect to months after the month following the month in which this Act is enacted.
- 42 USC 1383 note. 42 USC 1382b. **SEC. 5.** Section 1613(a)(1) of the Social Security Act is amended by striking out ", to the extent that its value does not exceed such amount as the Secretary determines to be reasonable".

Approved October 20, 1976.

LEGISLATIVE HISTORY:

HOUSE REPORT No. 94-1071 (Comm. on Ways and Means).

SENATE REPORT No. 94-1319 (Comm. on Finance).

CONGRESSIONAL RECORD, Vol. 122 (1976):

May 13, considered and passed House.

Oct. 1, considered and passed Senate, amended; House agreed to certain Senate amendments and to one amendment with an amendment; Senate agreed to House amendment.