

and powers are conferred upon the trustee under this subdivision, it shall be valid to a like extent against the trustee. In cases where repugnancy or inconsistency exists with reference to the rights and powers in this subdivision conferred, the trustee may elect which rights and powers to exercise with reference to a particular party, a particular remedy, or a particular transaction, without prejudice to his right to maintain a different position with reference to a different party, a different remedy, or a different transaction."

Approved July 5, 1966.

Public Law 89-496

AN ACT

July 5, 1966  
[H. R. 3438]

To amend the Bankruptcy Act with respect to limiting the priority and non-dischargeability of taxes in bankruptcy.

Bankruptcy.  
Taxes.

52 Stat. 842.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That subdivision (a) of section 2 of the Bankruptcy Act, as amended (11 U.S.C. 11), is amended by inserting after paragraph (2) the following new paragraph:

"(2A) Hear and determine, or cause to be heard and determined, any question arising as to the amount or legality of any unpaid tax, whether or not previously assessed, which has not prior to bankruptcy been contested before and adjudicated by a judicial or administrative tribunal of competent jurisdiction, and in respect to any tax, whether or not paid, when any such question has been contested and adjudicated by a judicial or administrative tribunal of competent jurisdiction and the time for appeal or review has not expired, to authorize the receiver or the trustee to prosecute such appeal or review;"

SEC. 2. Clause (1) of subdivision a of section 17 of such Act, as amended (11 U.S.C. 35), is amended to read as follows:

"(1) are taxes which became legally due and owing by the bankrupt to the United States or to any State or any subdivision thereof within three years preceding bankruptcy: *Provided, however,* That a discharge in bankruptcy shall not release a bankrupt from any taxes (a) which were not assessed in any case in which the bankrupt failed to make a return required by law, (b) which were assessed within one year preceding bankruptcy in any case in which the bankrupt failed to make a return required by law, (c) which were not reported on a return made by the bankrupt and which were not assessed prior to bankruptcy by reason of a prohibition on assessment pending the exhaustion of administrative or judicial remedies available to the bankrupt, (d) with respect to which the bankrupt made a false or fraudulent return, or willfully attempted in any manner to evade or defeat, or (e) which the bankrupt has collected or withheld from others as required by the laws of the United States or any State or political subdivision thereof, but has not paid over; but a discharge shall not be a bar to any remedies available under applicable law to the United States or to any State or any subdivision thereof, against the exemption of the bankrupt allowed by law and duly set apart to him under this Act: *And provided further,* That a discharge in bankruptcy shall not release or affect any tax lien."

Debts unaffected by a discharge.

SEC. 3. Clause (4) of subdivision a of section 64 of such Act, as amended (11 U.S.C. 104), is amended to read as follows: Debts having priority.

“(4) taxes which became legally due and owing by the bankrupt to the United States or to any State or any subdivision thereof which are not released by a discharge in bankruptcy: *Provided, however,* That no priority over general unsecured claims shall pertain to taxes not included in the foregoing priority: *And provided further,* That no order shall be made for the payment of a tax assessed against any property of the bankrupt in excess of the value of the interest of the bankrupt estate therein as determined by the court;”.

SEC. 4. If any provision of this Act, or any amendment made by it, or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions of this Act, or other amendments made by it, or applications thereof which can be given effect without the invalid provision or application.

SEC. 5. (a) Nothing in this Act, or in the amendments made by it, shall operate to release or extinguish any penalty, forfeiture, or liability incurred under the Bankruptcy Act before the effective date of this Act. 30 Stat. 544;  
64 Stat. 1113.

(b) The amendments made by this Act shall govern proceedings so far as applicable in cases pending when it takes effect.

SEC. 6. This Act shall take effect on the ninetieth day after the date of its enactment. Effective date.

Approved July 5, 1966.

## Public Law 89-497

### AN ACT

To amend title 1 of the United States Code to provide for the admissibility in evidence of the slip laws and the Treaties and Other International Acts Series; and for other purposes. July 8, 1966  
[H. R. 12232]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 113 of title 1, United States Code, is hereby amended to read as follows:

**“§ 113. ‘Little and Brown’s’ edition of laws and treaties; slip laws; Treaties and Other International Acts Series; admissibility in evidence**

“The edition of the laws and treaties of the United States, published by Little and Brown, and the publications in slip or pamphlet form of the laws of the United States issued under the authority of the Administrator of General Services, and the Treaties and Other International Acts Series issued under the authority of the Secretary of State shall be competent evidence of the several public and private Acts of Congress, and of the treaties, international agreements other than treaties, and proclamations by the President of such treaties and international agreements other than treaties, as the case may be, therein contained, in all the courts of law and equity and of maritime jurisdiction, and in all the tribunals and public offices of the United States, and of the several States, without any further proof or authentication thereof.”

SEC. 2. The analysis of chapter 2 of title 1, United States Code, preceding section 101, is amended by striking out—

“113. ‘Little and Brown’s’ edition of laws and treaties; admissibility in evidence.” and inserting in lieu thereof the following:

“113. ‘Little and Brown’s’ edition of laws and treaties; slip laws; Treaties and Other International Act Series; admissibility in evidence.”

Approved July 8, 1966. Slip laws and treaties.  
Legal evidence.  
61 Stat. 636.