

Public Law 91-642

AN ACT

December 31, 1970
[H. R. 17473]

To extend the period for filing certain manufacturers claims for floor stocks refunds under section 209(b) of the Excise Tax Reduction Act of 1965, and for other purposes.

Taxes.
Floor stock re-
funds.
Claims, filing
extension.
79 Stat. 142.
26 USC 6412
note.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, in applying section 209(b)(1)(A) of the Excise Tax Reduction Act of 1965 (relating to floor stocks refunds with respect to certain manufacturers excise taxes), a claim for credit or refund filed by the manufacturer, producer, or importer with the Secretary of the Treasury or his delegate on or before the ninetieth day after the date of the enactment of this Act shall be treated as satisfying the requirement of such section 209(b)(1)(A) of filing on or before February 10, 1966, or on or before August 10, 1966, as the case may be.

Moving ex-
penses.
83 Stat. 580.
26 USC 217 note.
Martha W. Brice
estate.
68A Stat. 373.

SEC. 2. Section 231(d)(1) of the Tax Reform Act of 1969 is amended by striking out "July 1, 1970" and inserting in lieu thereof "January 1, 1971".

SEC. 3. For purposes of the tax imposed by section 2001 of the Internal Revenue Code of 1954 (relating to the estate tax), the value of the taxable estate of Martha W. Brice, who died on November 2, 1969, shall be determined by deducting from the value of the gross estate of the said Martha W. Brice (in addition to any other deductions and exemptions allowed by part IV of subchapter A of chapter II of such Code) an amount equal to any amounts transferred, prior to the time prescribed by law (including any extensions thereof) for the filing of an estate tax return for such estate, from the proceeds of such estate to a charitable use specified by item III of the will of the said Martha W. Brice, executed on July 3, 1969.

Approved December 31, 1970.

Public Law 91-643

JOINT RESOLUTION

January 1, 1971
[H. J. Res. 1416]

Fixing the time of assembly of the Ninety-second Congress.

Ninety-second
Congress.

Resolved by the Senate and House of Representatives of the United States of America in Congress Assembled, That the Ninety-second Congress shall assemble at noon on January 21, 1971.

Approved January 1, 1971.

Public Law 91-644

AN ACT

January 2, 1971
[H. R. 17825]

To amend the Omnibus Crime Control and Safe Streets Act of 1968, and for other purposes.

Omnibus Crime
Control Act of
1970.

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 "Omnibus Crime Control Act of 1970".