

of such period “; and”, and (2) by adding at the end thereof the following new clause: “(24) if an individual is receiving benefits under title XVI, then, for the period for which such benefits are received, such individual shall not be regarded as a member of a family for purposes of determining the amount of the benefits of the family under this title and his income and resources shall not be counted as income and resources of a family under this title.”

Ante, p. 1465.

(b) The amendments made by subsection (a) shall be effective on and after January 1, 1973.

Effective date.

Approved October 30, 1972.

Public Law 92-604

AN ACT

October 31, 1972
[H. R. 16074]

To authorize appropriations to carry out jellyfish control programs until the close of fiscal year 1977.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3 of the Act entitled “An Act to provide for the control or elimination of jellyfish and other such pests in the coastal waters of the United States, and for other purposes”, approved November 2, 1966 (16 U.S.C. 1203), is amended by striking out “and” after “June 30, 1969,”; and by striking out the period at the end thereof and inserting in lieu thereof the following: “, and \$400,000 for each of the fiscal years ending June 30, 1974, June 30, 1975, June 30, 1976, and June 30, 1977.”

Jellyfish control.
Appropriation.

80 Stat. 1149;
84 Stat. 922.

Approved October 31, 1972.

Public Law 92-605

AN ACT

October 31, 1972
[S. 1971]

To declare a portion of the Delaware River in Philadelphia County, Pennsylvania, nonnavigable.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That portion of the Delaware River in Philadelphia County, Commonwealth of Pennsylvania, lying between all that certain lot or piece of ground situate in the second and fifth wards of the city of Philadelphia described as follows:

Delaware River, Pa.
Nonnavigable portion, declaration.

Beginning at a point on the easterly side of Delaware Avenue (variable width) said side being the bulkhead line of the Delaware River (approved by the Secretary of War on September 10, 1940), at the distance of 1,833.652 feet from an angle point on the easterly side of said Delaware Avenue south of Washington Avenue;

thence extending along the easterly side of said Delaware Avenue the following courses and distances, (1) north 0 degree 45 minutes 33.2 seconds west 2,524.698 feet to a point; (2) north 9 degrees 36 minutes 25 seconds east, 2,168.160 feet to a point; (3) north 13 degrees 26 minutes 45.8 seconds east, 2,039.270 feet to a point; (4) north 20 degrees 12 minutes 52.4 seconds east, 35.180 feet to an angle point in Delaware Avenue;

thence continuing north 20 degrees 12 minutes 52.4 seconds east along the said bulkhead line, the distance of 574.970 feet to a point on the south house line of Callowhill Street produced;

thence extending along the south house line of Callowhill

Street produced south 80 degrees 47 minutes 30.6 seconds east, the distance of 523.908 feet to a point on the pierhead line of the Delaware River (approved by the Secretary of War on September 10, 1940);

thence extending along the said pierhead line the following courses and distances, (1) south 17 degrees 52 minutes 48.5 seconds west, 605.262 feet to a point; (2) south 14 degrees 14 minutes 14.7 seconds west, 1,372.530 feet to a point; (3) south 10 degrees 37 minutes 35.3 seconds west, 1,252.160 feet to a point; (4) south 8 degrees 23 minutes 50.4 seconds west, 1,450.250 feet to a point; (5) south 2 degrees 22 minutes 45.9 seconds west, 1,221.670 feet to a point; (6) south 1 degree 4 minutes 36 seconds east, 1,468.775 feet to a point on the north house line of Catherine Street extended, thence extending north 76 degrees 56 minutes 29.2 seconds west, the distance of 555.911 feet to the first mentioned point and place of beginning is hereby declared not to be a navigable water of the United States within the meaning of the Constitution and laws of the United States, and the consent of Congress is hereby given, for the filling or erection of permanent structures in all or any part of the described area.

SEC. 2. This declaration shall apply only to portions of the above-described area which are filled or occupied by permanent structures. No such filling or erection of structures in the above-described area shall be commenced until the plans therefor have been approved by the Secretary of the Army who shall, prior to granting such approval, give consideration to all factors affecting the general public interest and the impact of the proposed work on the environment.

Approved October 31, 1972.

Public Law 92-606

AN ACT

October 31, 1972
[H. R. 14628]

To amend the Internal Revenue Code of 1954 with respect to the tax laws applicable to Guam, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. COORDINATION OF UNITED STATES AND GUAM INDIVIDUAL INCOME TAXES.

(a) **IN GENERAL.**—Subpart D of part III of subchapter N of chapter 1 of the Internal Revenue Code of 1954 (relating to possessions of the United States) is amended by adding at the end thereof the following new section:

“SEC. 935. COORDINATION OF UNITED STATES AND GUAM INDIVIDUAL INCOME TAXES.

“(a) **APPLICATION OF SECTION.**—This section shall apply to any individual for the taxable year who—

“(1) is a resident of Guam,

“(2) is a citizen of Guam but not otherwise a citizen of the United States,

“(3) has income derived from Guam for the taxable year and is a citizen or resident of the United States, or

“(4) files a joint return for the taxable year with an individual who satisfies paragraph (1), (2), or (3) for the taxable year.

“(b) **FILING REQUIREMENT.**—

“(1) **IN GENERAL.**—Each individual to whom this section

USC prec.
title 1.

United States
and Guam.
Income taxes,
coordination.

68A Stat. 291;
74 Stat. 998.
26 USC 931.