Public Law 87-682

AN ACT

September 25, 1962
[H. R. 6413]

To extend to fishermen the same treatment accorded farmers in relation to estimated income tax.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the following provisions of the Internal Revenue Code of 1954 are amended by inserting "or fishing" after "from farming" each place it appears:

Taxes.
Declaration by fishermen.

(1) Section 6015(f) (relating to treatment of return as declaration or amendment).

68A Stat. 737; 72 Stat. 1660.

(2) Section 6073(b) (relating to time for filing declarations of estimated income tax by individuals).

68A Stat. 750.

(3) Section 6153(b) (relating to installment payments of estimated income tax by individuals who are farmers).

(4) Subsections (b) and (d)(1)(C) of section 6654 (relating to additions to tax for failure by individual to pay estimated income tax).

(b) Section 6073(a) of the Internal Revenue Code of 1954 (relating to time for filing declarations of estimated income tax by individuals other than farmers) is amended by striking out "individuals not regarded as farmers" and inserting in lieu thereof "individuals regarded as neither farmers nor fishermen".

(c) The headings of subsections (a) and (b) of section 6073, and subsection (b) of section 6153, of the Internal Revenue Code of 1954 are each amended by inserting "OR FISHERMEN" after "FARMERS".

SEC. 2. The amendments made by the first section of this Act shall apply only with respect to taxable years beginning after December 31, 1962.

Effective date.

Approved September 25, 1962.

Public Law 87-683

AN ACT

September 25, 1962
[H. R. 9954]

To amend the Act of June 6, 1924, chapter 270 (43 Stat. 463), relating to the National Capital Park and Planning Commission, as amended by the National Capital Planning Act of 1952 (66 Stat. 781; 40 U.S.C. 71).

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2b of the Act of June 6, 1924 (43 Stat. 463), relating to the National Capital Park and Planning Commission, as amended by the Act of July 19, 1952, chapter 949, known as the National Capital Planning Act of 1952 (66 Stat. 781; 40 U.S.C. 71(a)(b)(1)), is hereby amended by inserting before "the chairmen of the committees" the words "the Administrator of the National Capital Transportation Agency,".

National Capital Planning Commission.
Membership.

40 USC 71a.

Approved September 25, 1962.

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