(4) processes or permits to be processed into commercial products the remains of a wild free-roaming horse or burro, or
(5) sells, directly or indirectly, a wild free-roaming horse or burro maintained on private or leased land pursuant to section 4 of this Act, or the remains thereof, or
(6) willfully violates a regulation issued pursuant to this Act, shall be subject to a fine of not more than $2,000, or imprisonment for not more than one year, or both. Any person so charged with such violation by the Secretary may be tried and sentenced by any United States commissioner or magistrate designated for that purpose by the court by which he was appointed, in the same manner and subject to the same conditions as provided for in section 3401, title 18, United States Code.

(b) Any employee designated by the Secretary of the Interior or the Secretary of Agriculture shall have power, without warrant, to arrest any person committing in the presence of such employee a violation of this Act or any regulation made pursuant thereto, and to take such person immediately for examination or trial before an officer or court of competent jurisdiction, and shall have power to execute any warrant or other process issued by an officer or court of competent jurisdiction to enforce the provisions of this Act or regulations made pursuant thereto. Any judge of a court established under the laws of the United States, or any United States magistrate may, within his respective jurisdiction, upon proper oath or affirmation showing probable cause, issue warrants in all such cases.

SEC. 9. Nothing in this Act shall be construed to authorize the Secretary to relocate wild free-roaming horses or burros to areas of the public lands where they do not presently exist.

SEC. 10. After the expiration of thirty calendar months following the date of enactment of this Act, and every twenty-four calendar months thereafter, the Secretaries of the Interior and Agriculture will submit to Congress a joint report on the administration of this Act, including a summary of enforcement and/or other actions taken thereunder, costs, and such recommendations for legislative or other actions as he might deem appropriate.

The Secretary of the Interior and the Secretary of Agriculture shall consult with respect to the implementation and enforcement of this Act and to the maximum feasible extent coordinate the activities of their respective departments and in the implementation and enforcement of this Act. The Secretaries are authorized and directed to undertake those studies of the habits of wild free-roaming horses and burros that they may deem necessary in order to carry out the provisions of this Act.

Approved December 15, 1971.

Public Law 92-196

AN ACT

To provide additional revenue for the District of Columbia, and for other purposes.

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 "District of Columbia Revenue Act of 1971".

Approved December 15, 1971.

[Human]
TITLE I

AMENDMENTS TO DISTRICT OF COLUMBIA INHERITANCE TAX

SEC. 101. (a) Paragraph (a) of section 1 of article 1 of title V of the District of Columbia Revenue Act of 1937 (D.C. Code, sec. 47-1601) is amended to read as follows:

"Sec. 1. (a) All real property and tangible and intangible personal property, or any interest therein, having its taxable situs in the District of Columbia, transferred from any person who may die seized or possessed thereof, either by will or by law, or by right of survivorship, and all such property, or interest therein, transferred by deed, grant, bargain, gift, or sale (except in cases of a bona fide purchase for full consideration in money or money's worth), made or intended to take effect in possession or enjoyment after the death of the decedent, or made in contemplation of death, to or for the use of, in trust or otherwise (including property of which the decedent has retained for his life or for any period not ascertainable without reference to his death or for any period which does not in fact end before his death (1) the possession or enjoyment of, or the right to the income from such property, or (2) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom), to the father, mother, husband, wife, children by blood or legally adopted children, or any other lineal descendants or lineal ancestors of the decedent, shall be subject to the tax as follows: 1 per centum of so much of said property as is in excess of $5,000 and not in excess of $25,000; 2 per centum of so much of said property as is in excess of $25,000 and not in excess of $50,000; 3 per centum of so much of said property as is in excess of $50,000 and not in excess of $100,000; 5 per centum of so much of said property as is in excess of $100,000 and not in excess of $500,000; 6 per centum of so much of said property as is in excess of $500,000 and not in excess of $1,000,000; and 8 per centum of so much of said property as is in excess of $1,000,000."

(b) Paragraph (b) of such section is repealed and paragraph (c) of such section is amended to read as follows:

"(c) So much of said property so transferred to any person other than those included in paragraph (a) of this section and all firms, institutions, associations, and corporations shall be subject to a tax as follows: 5 per centum of so much of said property as is in excess of $1,000 and not in excess of $25,000; 10 per centum of so much of said property as is in excess of $25,000 and not in excess of $50,000; 14 per centum of so much of said property as is in excess of $50,000 and not in excess of $100,000; 18 per centum of so much of said property as is in excess of $100,000 and not in excess of $500,000; 22 per centum of so much of said property as is in excess of $500,000 and not in excess of $1,000,000; and 23 per centum of so much of said property as is in excess of $1,000,000."

(c) The amendments made by this section shall apply with respect to property in the estates of persons who die on or after the date of enactment of this Act.
TITLE II

TAXATION OF BUSINESS INVENTORY

Sec. 201. Paragraph 2 of section 6 of the Act of July 1, 1902 (D.C. Code, sec. 47-1207), is amended by adding at the end thereof the following sentence: "Effective July 1, 1972, the rate of tax applicable to the average stock in trade of dealers in general merchandise shall be two-thirds of the rate of tax established by the District of Columbia Council for application generally to personal property subject to taxation for the fiscal year ending June 30, 1972; and effective July 1, 1973, the rate of tax applicable to the average stock in trade of dealers in general merchandise shall be one-third the rate of tax established by the District of Columbia Council to be applied generally to personal property subject to taxation for the fiscal year ending June 30, 1973; and effective July 1, 1974, the tax on the average stock in trade of dealers in general merchandise is repealed."

TITLE III

MOTOR VEHICLE FUELS TAX

Sec. 301. (a) The first section of the Act entitled "An Act to provide for a tax on motor vehicle fuels sold within the District of Columbia, and for other purposes," approved April 23, 1924 (43 Stat. 106; D.C. Code, sec. 47-1901), as amended, is amended by striking the figure "7" and inserting in lieu thereof the figure "8".

(b) Section 2(b) of such Act (D.C. Code, 47-1902(b)), is amended to read as follows:
"(b) The term 'motor vehicle fuels' means gasoline, diesel fuel, and other volatile and flammable liquid fuels produced or compounded for the purpose of operating or propelling internal combustion engines. It also includes benzol, benzene, naphtha, kerosene, heating oils, all liquefied petroleum gases, and all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles when advertised, offered for sale, sold for use, or used, alone, or blended or compounded with other products, for the purpose of operating or propelling internal combustion engines."

(c) Section 10 of such Act (D.C. Code, 47-1910) is repealed.

(d) Section 14 of such Act (D.C. Code, 47-1912), as amended, is amended by striking out "of 7 cents per gallon".

Sec. 302. The amendments made by this title shall take effect on the first day of the first month which begins more than thirty days after the date of enactment of this Act.

TITLE IV

CORPORATE AND UNINCORPORATED BUSINESS INCOME TAX

Sec. 401. Section 2 of title VII of article I of the District of Columbia Income and Franchise Tax Act of 1947 (D.C. Code, sec. 47-1571a) is amended by striking out "6" and inserting in lieu thereof "7".
Sec. 402. Section 3 of title VIII of such Act (D.C. Code, sec. 47-1574b) is amended by striking out "6" and inserting in lieu thereof "7".

Sec. 403. Section 2 of title VII of such Act (D.C. Code, sec. 47-1571a) is amended by striking out "7" and inserting in lieu thereof "8".

Sec. 404. Section 3 of title VIII of such Act (D.C. Code, sec. 47-1574b) is amended by striking out "7" and inserting in lieu thereof "8".

Sec. 405. The amendments made by sections 401 and 402 of this title shall apply with respect to taxable years beginning after December 31, 1971, but before January 1, 1974. The amendments made by sections 403 and 404 of this title shall apply with respect to taxable years beginning on or after January 1, 1974.

TITLE V
INCREASE SPECIAL FUND BORROWING AUTHORITY

Sec. 501. Section 214 of the District of Columbia Public Works Act of 1954 (D.C. Code, sec. 43-1613) is amended by striking out the figure "$72,000,000" and inserting in lieu thereof the figure "$106,000,000".

Sec. 502. The Act entitled "An Act to authorize the Commissioners of the District of Columbia to plan, construct, operate, and maintain a sanitary sewer to connect the Dulles International Airport with the District of Columbia system", approved June 12, 1960, as amended, is further amended (1) by striking out in section 4 (D.C. Code, sec. 43-1623 (a)) "$25,000,000" and inserting in lieu thereof "$35,500,000", and (2) by adding at the end of section 2(b) (D.C. Code, sec. 43-1621 (b)) the following: "Lump-sum payments made by an agency or local authority pursuant to the provisions of this section, and as reimbursement to the United States of funds loaned in compliance with section 4 of this Act, need not be appropriated, and may be made by the agency or local authority to the Secretary of the Treasury.". The second sentence of section 4(a) of such Act is amended by striking out "Any loan advanced" down through and including "from the receipts credited to said fund" and inserting in lieu thereof the following: "Any loan advanced under this section shall be credited to the Metropolitan Area Sanitary Sewage Works Fund, and—

"(1) in the case of any loan advanced under this section before July 1, 1971, 50 per centum of such loan shall be repaid to the Secretary of the Treasury, and

"(2) in the case of any loan advanced on or after July 1, 1971, 100 per centum of such loan shall be repaid to the Secretary of the Treasury, from the receipts credited to such fund".

TITLE VI
INCREASE IN AUTHORIZATION OF THE FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA

Sec. 601. (a) Section 1 of article VI of the District of Columbia Revenue Act of 1947 (D.C. Code, sec. 47-2501a) is amended to read as follows:

"Section 1. There are authorized to be appropriated, as the annual payment by the United States toward defraying the expenses of the government of the District of Columbia, not to exceed $173,000,000 for the fiscal year ending June 30, 1972, and not to exceed $178,000,000 for
the fiscal year ending June 30, 1973, and for each fiscal year thereafter. Sums appropriated under this section shall be credited to the general fund of the District of Columbia."

(b) (1) In addition to the amount authorized to be appropriated under section 1 of Article VI of the District of Columbia Revenue Act of 1947 (D.C. Code, sec. 47-2501a) for the fiscal year ending June 30, 1972, there is authorized to be appropriated to the District of Columbia for such fiscal year not to exceed $6,000,000 which may only be used in such fiscal year to pay officers and employees of the District of Columbia increased compensation which is required by comparability adjustments made on or after January 1, 1972, in the rates of pay of statutory pay systems (as defined in section 5301(c) of title 5, United States Code), based on the 1971 Bureau of Labor Statistics survey.

(2) In addition to the amount authorized to be appropriated under section 1 of Article VI of the District of Columbia Revenue Act of 1947 (D.C. Code, sec. 47-2501a) for the fiscal year ending June 30, 1973, and for each fiscal year thereafter, there is authorized to be appropriated to the District of Columbia not to exceed $12,000,000 for each such fiscal year which may only be used to pay officers and employees of the District of Columbia increased compensation which is required by comparability adjustments made on or after January 1, 1972, in the rates of pay of statutory pay systems (as defined in section 5301(c) of title 5, United States Code), based on the 1971 Bureau of Labor Statistics survey.

## TITLE VII

### GENERAL PROVISIONS

SEC. 701. (a) Except as provided in paragraph (2), the Commissioner of the District of Columbia is authorized and empowered, in his discretion, for the best interests of the District of Columbia, to sell and convey, in whole or in part, to the highest bidder, at public sale, for not less than the fair market value thereof, certain real estate now owned in fee simple by the United States of America comprised of approximately 148.15 acres of land, located in Prince Georges County in the State of Maryland, and more particularly described in the deeds conveying said land to the United States recorded on November 7, 1923, in liber 206, folio 384, and August 28, 1923, in liber 206, folio 17, in the land records of Prince Georges County, Maryland.

(2) The Commissioner shall, before offering to sell such real estate at public sale, offer to sell and convey all of such real estate, for not less than the fair market value thereof, to the Prince Georges County government, Prince Georges County, Maryland. Only after such county government has had a reasonable time not to exceed six months to consider and accept or reject such offer (in whole or in part) may the Commissioner sell and convey such real estate or the remaining portion of such real estate, as the case may be, at public sale.

(b) The Commissioner is further authorized to pay the reasonable and necessary expenses of the sale or sales of such land, and shall deposit the net proceeds of any such sales in the Treasury of the United States to the credit of the District of Columbia.

SEC. 702. Any compensation received by an officer or employee of the District of Columbia government, the direct or indirect source of which is a grant from any Federal agency, department, or instrumentality shall, for the purposes of section 5533 of title 5 of the United States Code (relating to dual compensation) be held and considered to be compensation paid to such officer or employee from regularly appropriated funds.
SEC. 703. Along with, and in addition to, all other financial and budgetary information and data which the Commissioner of the District of Columbia is required annually to submit to the Office of Management and Budget by section 214 of the Budget and Accounting Act, 1921 (31 U.S.C. 22), the Commissioner shall prepare and submit to that Office a schedule showing an estimate of all funds which will be available to any agency, department, or instrumentality of the District of Columbia government, during the fiscal year for which such financial and budgetary information and data are submitted, from grants from any Federal agency, department, or instrumentality, or from any private source. Such schedule shall include such additional information as the Office of Management and Budget deems necessary and appropriate to fully indicate the purposes for which such grants will be made, the scope of the programs funded by such grants, and the relationship between the grant funded programs and the programs of such agency, department, or instrumentality funded by money appropriated directly to the District of Columbia. Such schedule, and such additional information as the Office of Management and Budget may include, shall be transmitted to the Congress along with the annual budget request from the District of Columbia government.

Sec. 704. Section 16 of the District of Columbia Public Assistance Act of 1962 (D.C. Code, sec. 3-215) is amended by inserting "(a)" immediately after "SEC. 16.", and by adding at the end of the section the following:

"(b) (1) If a recipient fails to make his regular rental payment for a period of ten days after the date such payment was due then the lessor of such recipient may send written notice of such failure to the Commissioner. Upon receipt of such notice the Commissioner, after appropriate notice to all interested parties and an opportunity for a hearing, may deduct from the monthly public assistance grant for such recipient for the next month following the notice to the Commissioner an amount equal to the monthly shelter allotment for such recipient. Such deducted amount shall be disposed of by the Commissioner according to the following provisions of this subsection.

"(2) If it is determined that there is no legal basis for the recipient's failure to make such regular rental payment then the amount deducted and held by the Commissioner shall be paid to the lessor legally entitled to receive such payment. The Commissioner shall continue to deduct such amount from such grant for each month thereafter for so long as such recipient receives such grant, and to pay such amount directly to the lessor of such recipient.

"(3) If it is determined that there is a legal basis for the recipient's failure to make such regular rental payment then the Commissioner shall pay to the lessor legally entitled to receive such payment such part of the amount deducted and held by him as is determined to be owed to the lessor. The Commissioner shall restore to the monthly public assistance grant for such recipient such shelter allotment for each month thereafter for so long as the recipient receives such grant and makes his regular rental payments.

"(c) (1) If any lessor, receiving payments from the Commissioner under subsection (b) fails to maintain the premises of the recipient according to all applicable laws and regulations of the District of Columbia, then the recipient may send written notice alleging such failure to the Commissioner. Upon receipt of such notice the Commissioner, after appropriate notice to all interested parties and an opportunity for a hearing, may suspend such payments for such recipient for each month thereafter, and shall hold and dispose of such amount according to the following provisions of this subsection.

"(2) If it is determined that there is no basis for such allegation
by the recipient the Commissioner shall pay such amount to such lessor and continue to make such payments for such recipient.

"(3) If it is determined that there is a basis for such allegation by the recipient the Commissioner shall pay to the lessor such part of the amount suspended as is determined to be owed to him. The Commissioner shall restore to the monthly public assistance grant for such recipient the monthly shelter allotment for each month thereafter for so long as the recipient receives such grant and makes his regular rental payments. If such recipient vacates the premises with respect to which such allegation was made, rents other premises in the District of Columbia, and the Commissioner determines on the basis of such allegation that such recipient was justified in vacating the premises with respect to which the allegation was made, the Commissioner may pay to the recipient an amount (not to exceed his monthly shelter allotment) to enable him to make the rental payment required (if any) for such other premises for the period preceding the period for which the recipient will first receive his monthly shelter allotment under the preceding sentence.

"(d) The failure of any lessor to receive all or part of a monthly shelter allotment withheld from any recipient pursuant to subsection (b), or the suspension of rental payments under subsection (c), of this section shall not be cause for eviction of any recipient.

"(e) For the purpose of any regulations of the Secretary of Health, Education, and Welfare, or of any other requirement of law, the total amount of assistance given to a recipient shall include that amount suspended and held, or paid by the Commissioner as authorized under subsections (b) and (c). Nothing in this section shall operate to deny to the District of Columbia any funds from any program of the Federal Government relating to public assistance which are paid to the District of Columbia on the basis of the funds appropriated directly to the District for programs administered under this Act.

"(f) For purposes of subsections (b) and (c), the term 'lessor' includes a sublessor.

"(g) The District of Columbia Council is authorized to issue such regulations as may be necessary to carry out the provisions of this section.

Sec. 705. Section 6 of the District of Columbia Traffic Act, 1925 (43 Stat. 1119; D.C. Code, sec. 40-603) is amended by adding at the end thereof the following new subsection:

"(k) (1) Any unattended motor vehicle found parked at any time upon any public highway of the District of Columbia against which there are two or more outstanding or otherwise unsettled traffic violation notices or against which there have been issued two or more warrants, may, by or under the direction of an officer or member of the Metropolitan Police force or the United States Park Police force, either by towing or otherwise, be removed or conveyed to and impounded in any place designated by the Commissioner, or immobilized in such manner as to prevent its operation, except that no such vehicle shall be immobilized by any means other than by the use of a device or other mechanism which will cause no damage to such vehicle unless it is moved while such device or mechanism is in place.

"(2) It shall be the duty of the officer or member of the police force removing or immobilizing such motor vehicle, or under whose directions such vehicle is removed or immobilized, to inform as soon as practicable the owner of an impounded or immobilized vehicle of the nature and circumstances of the prior unsettled traffic violation notices or warrants, for which or on account of which, such vehicle was impounded or immobilized. In any case involving immobilization of a vehicle pursuant to this subsection, such member or officer shall cause to be placed on such vehicle, in a conspicuous manner, notice
sufficient to warn any individual to the effect that such vehicle has been immobilized and that any attempt to move such vehicle might result in damage to such vehicle.

“(3) The owner of such impounded or immobilized motor vehicle, or other duly authorized person, shall be permitted to repossess or to secure the release of the vehicle upon the depositing of the collateral required for his appearance in the Superior Court of the District of Columbia to answer for each violation for which there is an outstanding or otherwise unsettled traffic violation notice or warrant.”

Sec. 706. (a) Section 7 of the District of Columbia Public Assistance Act of 1962 (D.C. Code, sec. 3-206) is amended by inserting “(a)” immediately after “SEC. 7.” and by adding at the end of the section the following:

“(b) After determining that a person is eligible to receive public assistance, the Commissioner shall issue to such person a public assistance identification card which shall be used by such person, in obtaining any public assistance, as a means of identifying him as the proper recipient of such public assistance. The public assistance identification card shall contain the name, social security number, and account or case number of the recipient to whom such card was issued.

“(c) The Commissioner may by regulation prescribe additional uses and requirements with respect to the issuance and use of the public assistance identification card as he deems necessary. Nothing in this section shall be construed to require recipients of public assistance to receive their monthly allotment checks in person at one central location. The Commissioner shall by regulation establish such means of distribution of such checks which, utilizing the public assistance identification card, will insure the least amount of fraud and loss of such checks without unduly burdening the recipients of such checks.

“(d) Any person who sells a public assistance identification card, or otherwise permits any person other than the recipient to whom it was issued to use such card to obtain public assistance to which such user is not otherwise eligible to receive, shall be fined not more than $500, or imprisoned for not longer than one year, or both.”

(b) Section 17(a) of such Act (D.C. Code, sec. 3–216(a)) is amended by striking out the “or” at the end of clause (2) and inserting immediately after clause (3) the following: “or, (4) a public assistance identification card;”. Sec. 707. During the fiscal year ending June 30, 1972, no person shall be appointed—

(1) as a full-time employee to a permanent, authorized position in the government of the District of Columbia during any month when the number of such employees is greater than 39,619;

or

(2) as a temporary or part-time employee in the government of the District of Columbia during any month in which the number of such employees exceeds the number of such employees for the same month of the preceding fiscal year.

Sec. 708. (a) Section 4(b) of the District of Columbia Minimum Wage Act (D.C. Code, sec. 36–404(b)) is amended—

(1) by inserting “or” at the end of paragraph (4),

(2) by striking out “; or” at the end of paragraph (5) and inserting in lieu thereof a period; and

(3) by striking out paragraph (6).

(b) The amendments made by subsection (a) of this section shall take effect January 1, 1972.

Sec. 709. (a) The last sentence of subsection (b) of section 103 of title I of the Act of September 22, 1970 (relating to the Commission on the Government of the District of Columbia), is amended by
inserting immediately before the period a comma and the following:

“and such report shall be printed as a House document”.

(b) Subsection (b) of section 106 of title I of such Act is amended to read as follows:

“(b) The Administrator of General Services shall provide financial and administrative support services for the Commission on a reimbursable basis. The head of any Federal agency or department, or agency of the District of Columbia, is authorized to provide for the Commission such other services as the Commission requests on such basis, reimbursable or otherwise, as may be agreed upon between the department or agency and the Chairman or Vice Chairman of the Commission. All such requests shall be made by or in the name of the Chairman or Vice Chairman of the Commission.”

TITLE VIII
MISCELLANEOUS PROVISIONS

SEC. 801. If any provision of this Act, or the application thereof to any person or circumstances, is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances, shall not be affected thereby.

SEC. 802. Nothing in this Act, or any amendments made by this Act, shall be construed so as to affect the authority vested in the Commissioner of the District of Columbia or the authority vested in the District of Columbia Council by Reorganization Plan Numbered 3 of 1967. The performance of any function vested by this Act in the Commissioner of the District of Columbia or in any office or agency under his jurisdiction and control, or in the District of Columbia Council, may be delegated by the Commissioner or by the Council, as the case may be, in accordance with the provisions of such plan.

SEC. 803. (a) The repeal or amendment by this Act shall not affect any other provision of District law, or any act done or any right accrued or accruing under such law, or any suit or proceeding had or commenced in any civil cause before repeal or amendment of such law, but all rights and liabilities under such law shall continue, and may be enforced in the same manner and to the same extent, as if such repeal or amendment had not been made.

(b) All offenses committed, and all penalties incurred, under any provision of law hereby repealed or amended, may be prosecuted and punished in the same manner and with the same effect as if this Act had not been enacted.

SEC. 804. Except as otherwise provided, the provisions of this Act shall take effect upon the date of enactment of this Act.

SEC. 805. In granting its consent to the Washington Metropolitan Area Transit Authority Compact and enacting that compact for the District of Columbia, Congress declared the policy that, to the extent that costs of the regional transit project are not covered by user charges, such costs shall be equitably shared among the Federal, District of Columbia, and participating local governments in the transit zone. In the National Capital Transportation Act of 1969, Congress, in conformance with this policy, authorized the Commissioner of the District of Columbia to contract with the Transit Authority to make annual capital contributions to provide the District of Columbia’s share of the cost of the regional transit project. Pursuant to this authorization, the District of Columbia has entered into a Capital Contributions Agreement with the Transit Authority and the political
Public Law 92-197

AN ACT

To amend title 38 of the United States Code to liberalize the provisions relating to payment of dependency and indemnity compensation.

Approved December 15, 1971.

December 15, 1971

[Public Law 92-197

Veterans.
Dependency and indemnity compensation, increase.

83 Stat. 144.

Public Law 92-197

AN ACT

To amend title 38 of the United States Code to liberalize the provisions relating to payment of dependency and indemnity compensation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 411 of title 38, United States Code, is amended to read as follows:

"(a) Dependency and indemnity compensation shall be paid to a widow, based on the pay grade of her deceased husband, at monthly rates set forth in the following table:

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(b) If there is a widow with one or more children below the age of eighteen of a deceased veteran, the dependency and indemnity compensation paid monthly to the widow shall be increased by $22 for each such child.

"(c) The monthly rate of dependency and indemnity compensation payable to a widow shall be increased by $55 if she is (1) a patient in a nursing home or (2) helpless or blind, or so nearly helpless or blind as to need or require the regular aid and attendance of another person."

Sec. 2. Section 413 of title 38, United States Code, is amended to read as follows:

"Whenever there is no widow of a deceased veteran entitled to dependency and indemnity compensation, dependency and indemnity compensation shall be paid in equal shares to the children of the deceased veteran at the following monthly rates: