case under the Renegotiation Act of 1951 which at any time was pending in the United States Tax Court and which is not transferred to the Court of Claims pursuant to this subsection. 65 Stat. 7. 50 USC app. 1211.

SEC. 4. THE UNITED STATES TAX COURT.

(a) The first sentence of section 7447(c) of the Internal Revenue Code of 1954 (relating to recalling of retired judges of the United States Tax Court) is amended by striking out "Any individual who is receiving" and inserting in lieu thereof "At or after his retirement, any individual who has elected to receive". 68A Stat. 880. 26 USC 7447.

(b) Section 7448(m) of such Code (relating to computation of annuities of widows of Tax Court judges) is amended by striking out "1¼ percent of the average annual salary received by such judge for judicial service and any other prior allowable service during the last 5 years of such service prior to his death, or prior to his receiving retired pay under section 7447(d), whichever first occurs, multiplied by the sum of his years of judicial service," and inserting in lieu thereof "1¼ percent of the average annual salary (whether judge's salary or compensation for other allowable service) received by such judge for judicial service (including periods in which he received retired pay under section 7447(d)) or for any other prior allowable service during the period of 5 consecutive years in which he received the largest such average annual salary, multiplied by the sum of his years of such judicial service,". 75 Stat. 796. 83 Stat. 730.

(c)(1) The amendment made by subsection (a) shall be effective as if included in the Internal Revenue Code of 1954 on the date of its enactment. Provisions having the same effect as such amendment shall be treated as having been included in the Internal Revenue Code of 1939 effective on and after August 7, 1953. Effective date.

(2) The amendment made by subsection (b) shall apply only with respect to judges of the United States Tax Court dying on or after the date of the enactment of this Act.

Approved July 1, 1971.

Public Law 92-42

AN ACT

July 1, 1971
[H. R. 1161]

To amend section 402 of the Agricultural Trade Development and Assistance Act of 1954, as amended, in order to remove certain restrictions against domestic wine under title I of such Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 402 of the Agricultural Trade Development and Assistance Act of 1954, as amended (7 U.S.C. 1732), is amended by inserting after the first sentence thereof a new sentence as follows: "The foregoing proviso shall not be construed as prohibiting representatives of the domestic wine industry from participating in market development activities carried out with foreign currencies made available under title I of this Act which have as their purpose the expansion of export sales of United States agricultural commodities." Wine. Export sales, expansion. 80 Stat. 1536. 7 USC 1701.

Approved July 1, 1971.

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