SEC. 17. There are hereby authorized to be appropriated not to exceed $1,000,000 for the development of the plan to be prepared pursuant to section 5 of this Act. No appropriations shall be made from the Land and Water Conservation Fund established by the Act of September 3, 1964 (78 Stat. 897, as amended, 16 U.S.C. 4601), to effectuate the purposes of this Act.

Appropriation.

Prohibition.

Approved October 27, 1972.

Public Law 92-579

AN ACT

October 27, 1972
[S. 1524]

To amend title 12, District of Columbia Code, to provide a limitation of actions for actions arising out of death or injury caused by a defective or unsafe improvement to real property.

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

SECTION 1. (a) Chapter 3 of title 12 of the District of Columbia Code (relating to limitation of actions) is amended by adding at the end the following new section:

D.C. Improvement to real property. Death or injury actions, limitation. 77 Stat. 510. D.C. Code 12-301.

"§ 12–310. Actions arising out of death or injury caused by defective or unsafe improvements to real property

"(a)(1) Except as provided in subsection (b), any action—

"(A) to recover damages for—

"(i) personal injury,

"(ii) injury to real or personal property, or

"(iii) wrongful death,

resulting from the defective or unsafe condition of an improvement to real property, and

"(B) for contribution or indemnity which is brought as a result of such injury or death,

shall be barred unless in the case where injury is the basis of such action, such injury occurs within the ten-year period beginning on the date the improvement was substantially completed, or in the case where death is the basis of such action, either such death or the injury resulting in such death occurs within such ten-year period.

"(2) For purposes of this subsection, an improvement to real property shall be considered substantially completed when—

"(A) it is first used, or

"(B) it is first available for use after having been completed in accordance with the contract or agreement covering the improvement, including any agreed changes to the contract or agreement, whichever occurs first.

"(b) The limitation of actions prescribed in subsection (a) shall not apply to—

"(1) any action based on a contract, express or implied, or

"(2) any action brought against the person who, at the time the defective or unsafe condition of the improvement to real property caused injury or death, was the owner of or in actual possession or control of such real property."

(b) The table of sections for such chapter 3 is amended by adding at the end the following new item:

"12–310. Actions arising out of death or injury caused by defective or unsafe improvements to real property."

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Effective date.

SEC. 2. The amendments made by section 1 of this Act shall apply only with respect to actions brought after the date of enactment of this Act.

D.C. Council Chairman, compensation.
D.C. Code 1 app.

SEC. 3. On and after the date of the enactment of this Act, the Chairman of the District of Columbia Council shall receive compensation at the rate of $20,000 per annum.

Approved October 27, 1972.

Public Law 92-580

AN ACT

October 27, 1972
[H. R. 1467]

To amend the Internal Revenue Code of 1954 with respect to personal exemptions in the case of American Samoans, and for other purposes.

Taxes.
American Samoans.
68A Stat. 43; 72 Stat. 1607.
26 USC 152.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 152(b)(3) of the Internal Revenue Code of 1954 (defining the term "dependent") is amended by striking out "citizen of the United States" each place it appears and inserting in lieu thereof "citizen or national of the United States".

80 Stat. 1550.

(b) Paragraph (3) of section 873(b) of such Code (relating to deductions in case of nonresidential alien individuals) is amended to read as follows:

83 Stat. 675.

"(3) PERSONAL EXEMPTION.—The deduction for personal exemptions allowed by section 151, except that only one exemption shall be allowed under section 151 unless the taxpayer is a resident of a contiguous country or is a national of the United States."

Effective date.

(c) The amendments made by subsections (a) and (b) shall apply to taxable years beginning after December 31, 1971.

Estate tax, annuities.
68A Stat. 384; 80 Stat. 33.

SEC. 2. (a) Section 2039 of the Internal Revenue Code of 1954 (relating to estate tax treatment of annuities) is amended by adding at the end thereof the following new subsection:

"(d) EXEMPTION OF CERTAIN ANNUITY INTERESTS CREATED BY COMMUNITY PROPERTY LAWS.—In the case of an employee on whose behalf contributions or payments were made by his employer or former employer under a trust or plan described in subsection (c) (1) or (2), or toward the purchase of a contract described in subsection (c)(3), which under subsection (c) are not considered as contributed by the employee, if the spouse of such employee predeceases him, then, notwithstanding the provisions of this section or of any other provision of law, there shall be excluded from the gross estate of such spouse the value of any interest of such spouse in such trust or plan or such contract, to the extent such interest—

"(1) is attributable to such contributions or payments, and

"(2) arises solely by reason of such spouse's interest in community income under the community property laws of a State."

Effective date.

(b) The amendment made by subsection (a) shall apply with respect to estates of decedents for which the period prescribed by the Internal Revenue Code of 1954 for filing of a claim for credit or refund of an overpayment of estate tax ends on or after the date of enactment of this Act. No interest shall be allowed or paid on any overpayment of estate tax resulting from the application of the amendment made by subsection (a) for any period prior to the expiration of the one hundred and eightieth day following the date of the enactment of this Act.

72 Stat. 1672; 83 Stat. 711.
26 USC 162 note.

SEC. 3. Section 97 of the Technical Amendments Act of 1958 is amended by striking out "January 1, 1971" and inserting in lieu thereof "January 1, 1973".