

Public Law 94-273  
94th Congress

An Act

To provide permanent changes in laws necessary because of the October-September fiscal year.

Apr. 21, 1976  
[S. 2445]

*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 "Fiscal Year Adjustment Act".

Fiscal Year  
Adjustment Act.  
31 USC 701 note.

SEC. 2. The following provisions of law are amended by deleting "June", wherever it appears, and inserting "September" in lieu thereof:

- (1) section 4(a)(2) of the Agriculture and Consumer Protection Act of 1973, as amended (Public Law 93-347; 7 U.S.C. 612c note);
- (2) section 406(c) and 410(a) of the Rural Electrification Act of 1936 (7 U.S.C. 946(c) and 950(a));
- (3) sections 5234, 5451, 5662(b), 5711(b), 5785, and 6386 of title 10, United States Code;
- (4) section 203(d)(2) of the Federal Credit Union Act (12 U.S.C. 1783(d)(2));
- (5) section 4(c)(6) of the Small Business Act (15 U.S.C. 633(c)(6));
- (6) the paragraph headed "Reimbursement for Net Realized Losses" of title III of the Act of November 2, 1965 (15 U.S.C. 713a-11a);
- (7) section 2 of the Land and Water Conservation Fund Act, as amended (16 U.S.C. 460l-5);
- (8) section 4(c) of the Fish and Wildlife Act of 1956 (70 Stat. 1121), as amended (16 U.S.C. 742c(c));
- (9) section 1 of the Act of September 18, 1972 (16 U.S.C. 576c);
- (10) section 4 of the Central, Western, and South Pacific Fisheries Development Act (86 Stat. 744; 16 U.S.C. 758a note);
- (11) section 16(b) of the Wild and Scenic Rivers Act (16 U.S.C. 1287(b));
- (12) section 102 of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 241b);
- (13) section 3 of the Act of September 23, 1950 (20 U.S.C. 633);
- (14) section 3(a) of the Special Projects Act (20 U.S.C. 1852(a));
- (15) paragraphs (1) and (2) of section 406(f) and section 409 of the Education Amendments of 1974 (20 U.S.C. 1865(f)(1) and (2), and 1867);
- (16) the matter preceding paragraph (1) of section 20(a) of the Act of June 26, 1934, as amended (31 U.S.C. 725s);
- (17) section 402 of the Act of November 13, 1966 (31 U.S.C. 757f), except for the reference to June 30, 1967;
- (18) section 2 of the Act of May 6, 1974 (Public Law 93-274; 37 U.S.C. 313(e) note);
- (19) section 756(e) of title 40, United States Code;
- (20) section 903(a)(2)(A) of the Social Security Act, as amended (42 U.S.C. 1103(a)(2)(A));

37 USC 302 note.

(21) sections 435(b), 1305(d), and 1620 of the Public Health Service Act (42 U.S.C. 289c-2(b), 300e-4(d), and 300q);

(22) section 11(d) of the Railroad Unemployment Insurance Act (45 U.S.C. 361(d));

(23) sections 217(g)(2)(B), 217(g)(3) and (4), and 1118 of the Social Security Act (42 U.S.C. 417(g)(2)(B), 417(g)(3) and (4), 1318);

(24) section 3 of the Act of September 6, 1958 (42 U.S.C. 1893);

(25) sections 203 and 505(b) of the Public Works and Economic Development Act of 1965, as amended (42 U.S.C. 3143 and 3185(b));

(26) section 304(a) of the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment, and Rehabilitation Act of 1970 (42 U.S.C. 4574(a));

(27) section 246 of the Juvenile Justice and Delinquency Prevention Act of 1974 (42 U.S.C. 5656);

(28) subsection (b) of the first section of title II of the Act of August 28, 1937, as amended (43 U.S.C. 1181f(b));

(29) section 303(b) of the Act of September 8, 1950, as amended (50 U.S.C. App. 2093(b)); and

(30) section 15d of the Tennessee Valley Authority Act of 1933, as amended (16 U.S.C. 831n-4(e)).

Sec. 3. The following provisions of law are amended by deleting "July", wherever it appears, and inserting "October" in lieu thereof—

(1) section 4 of the Act of August 30, 1890 (7 U.S.C. 326);

(2) section 7 of the Act of March 2, 1887, as amended (7 U.S.C. 361g);

(3) section 5(a) of the Commercial Fisheries Research and Development Act of 1964 (78 Stat. 198; 16 U.S.C. 779c(a));

(4) sections 5(b) and 201(b) of the Land and Water Conservation Fund Act (16 U.S.C. 460l-7(b) and 460l-11(b));

(5) sections 2, 3(b), 4(a), 5(e)(1), 7(a)(1)(A) and (B), and 303(a)(1) of the Act of September 30, 1950, as amended (20 U.S.C. 237, 238(b), 239(a), 240(e)(1), 241-1(a)(1)(A) and (B), and 241bb(a)(1));

(6) section 16(a)(1)(A) of the Act of September 23, 1950 (20 U.S.C. 646(a)(1)(A));

(7) sections 723(a)(2) and 731(c)(1) of the Bilingual Education Act (20 U.S.C. 880b-9(a)(2), and 880b-10(c)(1));

(8) sections 125, 148(c), 151(i), 305(c), and 309(c) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 241c-5, 241l(c), 241o(i), 844a(c), and 847a(c));

(9) section 439(h)(2) of the Higher Education Act of 1965 (20 U.S.C. 1087-2(h)(2));

(10) section 311(b) of the Adult Education Act (20 U.S.C. 1209(b));

(11) section 442(a) of the Education Amendments of 1972 (20 U.S.C. 1221g(a));

(12) section 412(b) of the General Education Provisions Act (20 U.S.C. 1225(b));

(13) section 104(a)(5) of the Vocational Education Act of 1963 (20 U.S.C. 1244(a)(5));

(14) section 604(b) of the Education of the Handicapped Act (20 U.S.C. 1403(b));

(15) section 3(c)(1) of the Environmental Education Act (20 U.S.C. 1532(c)(1));

(16) section 306(c) of the Controlled Substances Act (21 U.S.C. 826(c));

(17) section 7(e) of the Fisherman's Protective Act of 1967 (82 Stat. 729), as amended (22 U.S.C. 1977);

(18) section 301(a) of the Rehabilitation Act of 1973 (29 U.S.C. 771(a));

(19) section 8 of the Act of March 4, 1923, as amended (36 U.S.C. 131);

(20) section 106(f) (3) of the Water Pollution Control Act (33 U.S.C. 1256(f) (3));

(21) section 301a(e) of title 37, United States Code;

(22) section 5(6) of the Wagner-O'Day Act, as amended (41 U.S.C. 48b(6));

(23) sections 903(a) (2) and 903(b) (1) of the Social Security Act, as amended (42 U.S.C. 1103(a) (2) and 1103(b) (1)); and

(24) section 715 of the Civil Rights Act of 1964, as amended (42 U.S.C. 2000e-14).

SEC. 4. The following provisions of law are amended by deleting "June" and "July", wherever they appear, and inserting "September" and "October", respectively, in lieu thereof—

(1) section 4(a) of the Act of September 2, 1937 (50 Stat. 918), as amended (16 U.S.C. 669c(a));

(2) section 4 of the Act of August 9, 1950 (64 Stat. 432), as amended (16 U.S.C. 777c);

(3) section 2 of the Commercial Fisheries Research and Development Act of 1964 (78 Stat. 197; 16 U.S.C. 779);

(4) section 410(a) (7) of the Act of November 19, 1969 (50 U.S.C. 1436(a) (7)); and

(5) section 1310(d) of the Supplemental Appropriation Act, 1952, as amended (5 U.S.C. 3101 note).

SEC. 5. The following provisions of law are amended by deleting "December", wherever it appears, and inserting "March" in lieu thereof—

(1) section 9(a) of the Tennessee Valley Authority Act of 1933, as amended (16 U.S.C. 831h(a));

(2) section 657(a) of the Foreign Assistance Act of 1961, as amended (22 U.S.C. 2417(a));

(3) section 8 of the Act of June 13, 1888, as amended (29 U.S.C. 6);

(4) section 103(a) of the Act of June 6, 1972 (31 U.S.C. 1203(a));

(5) section 519 of the Omnibus Crime Control and Safe Streets Act, as amended (42 U.S.C. 3767); and

(6) section 410(d) of the Act of November 19, 1969 (50 U.S.C. 1436(d)).

SEC. 6. The following provisions of law are amended by deleting "December" and "June", wherever they appear, and inserting "March" and "September", respectively, in lieu thereof—

(1) section 634(f) of the Foreign Assistance Act of 1961, as amended (22 U.S.C. 2394(f));

(2) section 35 of the Act of February 25, 1920, as amended (30 U.S.C. 191); and

(3) section 2677(c) of title 10, United States Code.

SEC. 7. The following provisions of law are amended by deleting "September", wherever it appears and inserting "December" in lieu thereof—

(1) section 9(a) of the Act of July 22, 1963 (7 U.S.C. 390h(a));

(2) section 308(a) of the Public Health Service Act (42 U.S.C. 242m(a));

(3) sections 901(b) and 901(d) of the Agricultural Act of 1970 (42 U.S.C. 3122(b) and 3122(d)); and

(4) section 603(b)(4) of the Rural Development Act of 1972 (7 U.S.C. 2204(b)).

SEC. 8. The following provisions of law are amended by deleting "September 30", wherever it appears, and inserting "December 31" in lieu thereof—

(1) section 3(a) of the Act of July 25, 1956 (31 U.S.C. 703(a));

(2) section 1(i) of the Wagner-O'Day Act, as amended (41 U.S.C. 46); and

(3) section 204(b)(5) of the Juvenile Justice and Delinquency Prevention Act of 1974 (42 U.S.C. 5614).

SEC. 9. The following provisions of law are amended by deleting "July" and "September", wherever they appear, and inserting "October" and "December", respectively, in lieu thereof—

(1) section 2 of the Act of August 30, 1890 (7 U.S.C. 324);

(2) section 5 of the Act of March 2, 1887, as amended (7 U.S.C. 361e); and

(3) section 103(d)(2) of the Vocational Education Act of 1963 (20 U.S.C. 1243(d)(2)).

SEC. 10. Section 8(a)(2) of the Rehabilitation Act of 1973 (29 U.S.C. 707(a)(2)) is amended by deleting "July" and "September 30", wherever they appear, and inserting "October" and "December 31" in lieu thereof.

SEC. 11. The following provisions of law are amended by deleting "January", wherever it appears and inserting "April" in lieu thereof—

(1) section 10 of the Rural Electrification Act of 1936 (7 U.S.C. 910);

(2) sections 279, 686, and 2110(b) of title 10, United States Code;

(3) sections 3(f) and 4(g) of the National Science Foundation Act of 1950, as amended (42 U.S.C. 1862(f) and 1863(g));

(4) section 21 of the Interstate Commerce Act, as amended (49 U.S.C. 21); and

(5) section 6 of the Trading With the Enemy Act, as amended (50 U.S.C. App. 6).

SEC. 12. The following provisions of law are amended by deleting "March" and inserting "June" in lieu thereof—

(1) paragraph (1) of section 406(d) of the General Education Provisions Act (20 U.S.C. 1221e-1(d));

(2) section 105(a)(2) of the Act of October 20, 1972 (31 U.S.C. 1224(a)(2)); and

(3) section 204(b)(6) of the Juvenile Justice and Delinquency Prevention Act of 1974 (42 U.S.C. 5614).

SEC. 13. The following provisions of law are amended by deleting "March 31" and inserting "June 30" in lieu thereof—

(1) section 442(b)(6) of the Education Amendments of 1972 (20 U.S.C. 1221g(b)(6)); and

(2) section 604(b) of the Education of the Handicapped Act (20 U.S.C. 1403(b)).

SEC. 14. Section 410(b)(1) of the Act of November 19, 1969 (50 U.S.C. 1436(b)(1)), is amended by deleting "November", wherever it appears, and inserting "February" in lieu thereof.

SEC. 15. Section 4 of the Act of May 8, 1914, as amended (7 U.S.C. 344), is amended by deleting "July" the first time it appears, and "January" the last time it appears, and inserting "October" and "April", respectively, in lieu thereof.

SEC. 16. Section 217(g)(1) of the Social Security Act (42 U.S.C. 417(g)(1)) is amended to read as follows:

"(g)(1) In September of 1965, 1970, and 1975, and in October 1980 and in every fifth October thereafter up to and including October 2010, the Secretary shall determine the amount which, if paid in equal installments at the beginning of each fiscal year in the period beginning—

"(A) with July 1, 1965, in the case of the first such determination, and

"(B) with the beginning of the first fiscal year commencing after the determination in the case of all other such determinations,

and ending with the close of September 30, 2015, would accumulate, with interest compounded annually, to an amount equal to the amount needed to place each of the Trust Funds and the Federal Hospital Insurance Trust Fund in the same position at the close of September 30, 2015, as he estimates they would otherwise be in at the close of that date if section 210 of this Act as in effect prior to the Social Security Act Amendments of 1950, and this section, had not been enacted. The rate of interest to be used in determining such amount shall be the rate determined under section 201(d) for public-debt obligations which were or could have been issued for purchase by the Trust Funds in the June preceding the September in which the determinations in 1965, 1970, and 1975 are made and in the September preceding the October in which all other determinations are made."

SEC. 17. Section 437(b) of the General Education Provisions Act (20 U.S.C. 1232f(b)), is amended by deleting "October" and inserting "January" in lieu thereof.

SEC. 18. Section 209(e)(1) of the Highway Revenue Act of 1956 (23 U.S.C. 120 note), is amended by deleting "March" and "June 30" and inserting "June" and "September 30", respectively, in lieu thereof.

SEC. 19. Section 522 of title 28, United States Code, is amended by deleting "at the beginning of each regular session of Congress" and inserting "by April 1 of each year" in lieu thereof.

SEC. 20. Section 2(b) of the Act of July 31, 1947 (30 U.S.C. 602(b)), is amended by deleting "January" and "July" and inserting "April" and "October", respectively, in lieu thereof.

SEC. 21. Section 13 of the National Capital Planning Act of 1952 (40 U.S.C. 74), is amended by deleting "December" and "September" and inserting "March" and "December", respectively, in lieu thereof.

SEC. 22. Sections 423(c) and 1101(a)(8)(B) of the Social Security Act (42 U.S.C. 623(c) and 1301(a)(8)(B)), are amended by deleting "July" and "August 31", wherever they appear, and inserting "October" and "November 30", respectively, in lieu thereof.

SEC. 23. Section 903(a)(2)(B) of the Social Security Act, as amended (42 U.S.C. 1103(a)(2)(B)) is amended by deleting "May", wherever it appears, and inserting "August" in lieu thereof.

SEC. 24. Section 6 of the National Aeronautics and Space Administration Authorization Act, 1970 (83 Stat. 196), as amended by section 7 of the National Aeronautics and Space Administration Authorization Act, 1971 (84 Stat. 372; 52 U.S.C. 2462), is further amended by deleting "July", "June", "November", and "December" in

Veterans  
benefits.

42 USC 410.  
42 USC 301 note.

42 USC 401.

42 USC 2462.

sections 6(a)(6), 6(b)(1), and 6(d), and inserting "October", "September", "February", and "March", respectively, in lieu thereof.

SEC. 25. Section 510 of the Public Works and Economic Development Act of 1965 as amended (42 U.S.C. 3189), is amended by deleting "January 31" and inserting "April 30" in lieu thereof.

SEC. 26. Section 707 of the Public Works and Economic Development Act of 1965, as amended (42 U.S.C. 3217), is amended by deleting "January 3" and inserting "April 1" in lieu thereof.

SEC. 27. Section 213 of the Merchant Marine Act, 1936 (49 Stat. 1991), as amended (46 U.S.C. 1123), is amended by deleting "July" and inserting "October" in lieu thereof.

SEC. 28. Section 1111 of title 44, United States Code, is amended by deleting "November" and "December" wherever they appear, and inserting "February" and "March", respectively, in lieu thereof.

SEC. 29. Section 10(5) of the Service Contract Act of 1965, as amended (41 U.S.C. 358(5)), is amended by deleting "For the fiscal year ending June 30, 1977, and for each fiscal year thereafter" and inserting "On or after July 1, 1976" in lieu thereof.

SEC. 30. Section 139 of title 2, United States Code, is amended by deleting "at the beginning of each regular session" and inserting "not later than April 1" in lieu thereof.

SEC. 31. Section 27(j) of the Consumer Product Safety Act (15 U.S.C. 2076(j)), is amended by deleting "on or before October 1 of each year" and inserting "at the beginning of each regular session of Congress" in lieu thereof.

SEC. 32. (a) Section 263(b) of the Juvenile Justice and Delinquency Prevention Act of 1974 (42 U.S.C. 5601 note), is amended by deleting "thirty-first day of the eighth" and inserting "thirtieth day of the eleventh" in lieu thereof.

(b) Section 261 of such Act is amended by striking "June 30, 1977" and inserting in lieu thereof "September 30, 1977".

(c) Section 331 of such Act is amended by striking "June 30, 1975, 1976, and 1977" and inserting in lieu thereof "June 30, 1975, and 1976, and September 30, 1977".

SEC. 33. Section 704 of the Social Security Act (42 U.S.C. 904) is amended by deleting "at the beginning" and inserting "within one hundred and twenty days after the beginning" in lieu thereof.

SEC. 34. The Migratory Bird Hunting Stamp Act of March 16, 1934 (48 Stat. 452), as amended (16 U.S.C. 718 et seq.), is amended by deleting the word "fiscal" wherever it appears therein.

SEC. 35. (a) Section 15d(f) of the Tennessee Valley Authority Act of 1933, as amended (16 U.S.C. 831n-4(f)), is amended by adding the following at the end thereof: "As of October 1, 1975, the five-year periods described herein shall be computed as beginning on October 1 of that year and of each fifth year thereafter."

(b) Section 26 of the Tennessee Valley Authority Act of 1933, as amended (16 U.S.C. 831y), is amended by deleting "at the end of each calendar year" and inserting "on March 31 of each year" in lieu thereof.

SEC. 36. Section 208 of the Merchant Marine Act, 1936 (49 Stat. 1988), as amended (46 U.S.C. 1118), is amended by deleting "at the beginning of each regular session" and inserting "by April 1 each year" in lieu thereof.

SEC. 37. Section 4 of the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98c) is amended by deleting "every six months" and inserting "not less often than twice annually" in lieu thereof.

SEC. 38. Sections 6(a)(1)(D) and (E) of the Alaska Native Claims Settlement Act (43 U.S.C. 1605) are amended to read as follows:

42 USC 5671.

42 USC 5751.

“(D) \$40,000,000 during the period beginning July 1, 1976, and ending September 30, 1976; and

“(E) \$30,000,000 during each of the next five fiscal years, for transfer to the Alaska Native Fund in the fourth quarter of each fiscal year.”

SEC. 39. Section 901(f)(3)(A) of the Social Security Act (42 U.S.C. 1101(f)(3)(A)) is amended by deleting “fiscal” the last time it appears therein.

SEC. 40. Section 1304(j) of the Public Health Service Act (42 U.S.C. 300e-3(j)) is amended by (1) striking out “the fiscal year ending June 30, 1976” and inserting in lieu thereof “September 30, 1976”, and (2) striking out “June 30, 1977” and inserting in lieu thereof “September 30, 1977”.

SEC. 41. Section 903(c)(2)(D) of the Social Security Act (42 U.S.C. 1103(c)(2)(D)), and the sentence following subparagraph (D), are amended to read as follows:

“(D) the appropriation law limits the total amount which may be obligated during a twelve-month period (as prescribed in the law of the State), or during a transitional period of less than twelve months caused by a change in the twelve-month period (as prescribed in the law of the State), to an amount which does not exceed the amount by which (i) the aggregate of the amounts transferred to the account of such State pursuant to subsections (a) and (b) during such twelve-month period or transitional period of less than twelve months and the twenty-four preceding twelve-month periods (including the transitional period of less than twelve months if it is within such twenty-four twelve-month periods) exceeds (ii) the aggregate of the amounts used by the State pursuant to this subsection and charged against the amounts transferred to the account of such State during such twenty-four twelve-month periods (and the transitional period of less than twelve months if it is within the twenty-four twelve-month periods).

For the purposes of subparagraph (D), amounts used by a State during any twelve-month period or transitional period of less than twelve months shall be charged against equivalent amounts which were transferred and which have not previously been so charged; except that no amount obligated for administration during any such period may be charged against any amount transferred during a twelve-month period or transitional period of less than twelve months earlier than the twenty-fourth preceding twelve-month period (including the transitional period of less than twelve months if it is within such twenty-four twelve-month periods).”

SEC. 42. Section 8147(b) of title 5, United States Code (Federal Employees' Compensation Act), is amended by (1) striking out “fiscal year” in the first sentence and inserting “July 1 through June 30 expense period” in lieu thereof, (2) striking out “next” and, after “fiscal year”, inserting “beginning in the next calendar year”, in the second sentence, and (3) inserting “during the first fifteen days of October following the furnishing of the statement” after “control” in the fourth sentence.

SEC. 43. Section 313(e) of title 37, United States Code, is amended by deleting “April 30” and inserting “July 31” in lieu thereof.

SEC. 44. Section 221(b)(4)(B) of the Community Mental Health Centers Act (42 U.S.C. 2689i(b)(4)(B)) is amended by striking out “October”, “December”, and “July” and inserting in lieu thereof “January”, “March”, and “October”, respectively; and by striking out “even-numbered” and inserting in lieu thereof “odd-numbered”.

SEC. 45. (a) Subsection (b) (1) (A) of the first section of the Act of July 25, 1956 (31 U.S.C. 701), as amended by section 503(b) of the Congressional Budget Act of 1974, is amended to read as follows:

“(A) for any fiscal year or years ending on or before June 30, 1976, on that September 30 which falls in the first month of September which occurs twenty-four months after the end of such fiscal year or years for which the appropriation is available for obligation; and”.

(b) Subsection (b) (2) (A) of such section is amended by deleting “September 30” and inserting in lieu thereof “November 15”.

SEC. 46. Section 613(c) of the Foreign Assistance Act of 1961, as amended (22 U.S.C. 2363(c)) is further amended by inserting at the end thereof the following: “After submission of the reports required to reflect inventories as of December 31, 1975, inventories shall be reported as of September 30, 1976, and semiannually thereafter.”.

SEC. 47. Subsection (c) of section 5008 of the Internal Revenue Code of 1954 (26 U.S.C. 5008(c)) is amended by striking “fiscal year” each place it appears (including in the schedule contained in paragraph (3) (A)) and inserting in lieu thereof “computation year”.

SEC. 48. (a) Section 843(d) of the Education Amendments of 1974 (20 U.S.C. 241c note) is amended by striking out “June 30, 1977, and June 30, 1978,” and inserting in lieu thereof “September 30, 1977, and September 30, 1978,”.

20 USC 238 note.

(b) Paragraph (2) (A) (i) of section 305(a) of the Education Amendments of 1974 (Public Law 93-380; 88 Stat. 533) is amended by striking out “July 1, 1978” and “July 1, 1977” and inserting in lieu thereof “October 1, 1978” and “October 1, 1977”, respectively.

SEC. 49. (a) Section 103(c) (2) (B) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 241c(c) (2) (B)) is amended by striking out “January” wherever it appears and inserting in lieu thereof “October”.

(b) Section 103(c) (2) (B) is also amended by striking out “April 1 of the calendar year” and inserting in lieu thereof “January 1 of the fiscal year”.

(c) Section 103(c) (2) (B) is also amended by striking out “second calendar year” and by inserting in lieu thereof “calendar year”.

(d) Section 403(16) of the Act of September 30, 1950 (20 U.S.C. 244(16)), as added by section 101(a) (9) (K) of the Education Amendments of 1974, is amended by striking out “during the second fiscal year” and inserting in lieu thereof “during the third fiscal year” in lieu thereof.

Approved April 21, 1976.

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#### LEGISLATIVE HISTORY:

HOUSE REPORT No. 94-1000 accompanying H.R. 12605 (Comm. on Government Operations).

SENATE REPORT No. 94-469 (Comm. on Government Operations).

#### CONGRESSIONAL RECORD:

Vol. 121 (1975): Dec. 1, considered and passed Senate.

Vol. 122 (1976): Apr. 6, considered and passed House, amended, in lieu of H.R. 12605.

Apr. 8, Senate concurred in House amendment.