Public Law 97-447
97th Congress

An Act

Jan. 12, 1983
[H.R. 4491]

To exempt the United States Capitol Historical Society from certain taxes.

United States Capitol Historical Society, tax exemption.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to incorporate the United States Capitol Historical Society", approved October 20, 1978 (36 U.S.C. 1201 et seq.), is amended by adding at the end thereof the following new section:

"EXEMPTION FROM CERTAIN TAXES

36 USC 1219.

"SEC. 19. Notwithstanding section 105 of title 4, United States Code, or title 47, chapter 26 of the District of Columbia Code (1973), or any other provision of the District of Columbia Code, the Corporation shall not be required to pay, collect, or account for any tax specified in such sections applicable to taxable events occurring within the United States Capitol building and grounds on or after January 1, 1964.".

Approved January 12, 1983.

LEGISLATIVE HISTORY—H.R. 4491:

HOUSE REPORT No. 97-445 (Comm. on the Judiciary).
CONGRESSIONAL RECORD, Vol. 128 (1982):
Dec. 13, considered and passed House.
Dec. 20, considered and passed Senate.

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