

exempt from all Federal taxes, including all taxes levied by the District of Columbia.

(Mar. 3, 1925, ch. 423, § 5, 43 Stat. 1108; Oct. 2, 1942, ch. 576, 56 Stat. 765.)

#### Editorial Notes

##### AMENDMENTS

1942—Act Oct. 2, 1942, included devices in the exemptions, and exempted gifts, bequests and devises, and the income therefrom, from taxes levied by the District of Columbia.

#### § 162. Compensation of Library of Congress employees

Employees of the Library of Congress who perform special functions for the performance of which funds have been entrusted to the board or the librarian, or in connection with cooperative undertakings in which the Library of Congress is engaged, shall not be subject to section 209 of title 18; and section 5533 of title 5 shall not apply to any additional compensation so paid to such employees.

(Mar. 3, 1925, ch. 423, § 6, 43 Stat. 1108; Jan. 27, 1926, ch. 6, § 2, 44 Stat. 2; Pub. L. 88-448, title IV, § 401(j), Aug. 19, 1964, 78 Stat. 491.)

#### Editorial Notes

##### CODIFICATION

“Section 209 of title 18” substituted in text for reference to the Act of March 3, 1917, 39 Stat. 1106 (5 U.S.C. 66), on authority of (1) act June 25, 1948, ch. 645, 62 Stat. 683, section 1 of which enacted Title 18, Crimes and Criminal Procedure, and which enacted in section 1914 of Title 18 the provisions formerly classified to section 66 of Title 5; and (2) section 2 of Pub. L. 87-849, Oct. 23, 1962, 76 Stat. 1126, which repealed section 1914 of Title 18 and supplanted it with section 209, and which provided that exemptions from section 1914 shall be deemed exemptions from section 209. For further details, see Exemptions note set out under section 203 of Title 18.

“Section 5533 of title 5” substituted in text for “section 301 of the Dual Compensation Act [5 U.S.C. 3105]” on authority of sec. 7(b) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 631, the first section of which enacted Title 5, Government Organization and Employees.

Section was formerly classified to sections 60 and 65 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 378.

##### AMENDMENTS

1964—Pub. L. 88-448 substituted “and section 301 of the Dual Compensation Act [5 U.S.C. 3105] shall not apply to any additional compensation so paid to such employees” for “nor shall any additional compensation so paid to such employees be construed as a double salary under the provisions of section 6 of the Act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1917, as amended (Thirty-ninth Statutes at Large, page 582) [5 U.S.C. 58]”.

1926—Act Jan. 27, 1926, struck out the comma after “undertakings”.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-448 effective on first day of first month which begins later than the ninetieth day following Aug. 19, 1964, see section 403 of Pub. L. 88-448, title IV, Aug. 19, 1964, 78 Stat. 496.

#### § 162a. Gross salary of Library of Congress employees

Hereafter the gross salary of any position in the Library which is augmented by payment of an honorarium from other than appropriated funds under terms of section 162 of this title shall not exceed an amount, which when combined with such honorarium, will exceed the maximum salary provided in chapter 51 and subchapter III of chapter 53 of title 5.

(June 22, 1949, ch. 235, § 101, 63 Stat. 226; Oct. 28, 1949, ch. 782, title XI, § 1106(a), 63 Stat. 972.)

#### Editorial Notes

##### CODIFICATION

“Chapter 51 and subchapter III of chapter 53 of title 5” substituted in text for “the Classification Act of 1949” on authority of section 7(b) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 631, section 1 of which enacted Title 5, Government Organization and Employees.

##### AMENDMENTS

1949—Act Oct. 28, 1949, substituted “Classification Act of 1949” for “Classification Act of 1923”.

#### Statutory Notes and Related Subsidiaries

##### REPEALS

Act Oct. 28, 1949, ch. 782, cited as a credit to this section, was repealed (subject to a savings clause) by Pub. L. 89-554, Sept. 6, 1966, § 8, 80 Stat. 632, 655.

#### § 162b. Little Scholars Child Development Center; employee compensation and personnel matters

##### (a) Election of coverage; creditable service; qualification for survivor annuities and disability benefits; contributions to thrift savings plan; certification concerning creditable service

(1) This subsection shall apply to any individual who—

(A) is employed by the Library of Congress Child Development Center (known as the “Little Scholars Child Development Center”, in this section referred to as the “Center”) established under section 205(g)(1) of the Legislative Branch Appropriations Act, 1991; and

(B) makes an election to be covered by this subsection with the Librarian of Congress, not later than the later of—

(i) 60 days after December 21, 2000; or

(ii) 60 days after the date the individual begins such employment.

(2)(A) Any individual described under paragraph (1) may be credited, under section 8411 of title 5 for service as an employee of the Center before December 21, 2000, if such employee makes a payment of the deposit under section 8411(f)(2) of such title without application of section 8411(b)(3) of such title.

(B) An individual described under paragraph (1) shall be credited under section 8411 of title 5 for any service as an employee of the Center on or after December 21, 2000, if such employee has such amounts deducted and withheld from his pay as determined by the Office of Personnel Management which would be deducted and withheld from the basic pay of an employee under section 8422 of title 5.

(3) Notwithstanding any other provision of this subsection, any service performed by an individual described under paragraph (1) as an employee of the Center is deemed to be civilian service creditable under section 8411 of title 5 for purposes of qualifying for survivor annuities and disability benefits under subchapters IV and V of chapter 84 of such title, if such individual makes payment of an amount, determined by the Office of Personnel Management, which would have been deducted and withheld from the basic pay of such individual if such individual had been an employee subject to section 8422 of title 5 for such period so credited, together with interest thereon.

(4) An individual described under paragraph (1) shall be deemed an employee for purposes of chapter 84 of title 5, including subchapter III of such title,<sup>1</sup> and may make contributions under section 8432 of such title effective for the first applicable pay period beginning on or after the date such individual elects coverage under this section.

(5) The Office of Personnel Management shall accept the certification of the Librarian of Congress concerning creditable service for purposes of this subsection.

**(b) Health insurance coverage**

Any individual who is employed by the Center on or after the date of enactment of this Act [December 21, 2000], shall be deemed an employee under section 8901(1) of title 5 for purposes of health insurance coverage under chapter 89 of such title. An individual who is an employee of the Center on the date of enactment of this Act may elect coverage under this subsection before the 60th day after the date of enactment of this Act, and during such periods as determined by the Office of Personnel Management for employees of the Center employed after such date.

**(c) Life insurance coverage**

An individual who is employed by the Center shall be deemed an employee under section 8701(a) of title 5 for purposes of life insurance coverage under chapter 87 of such title.

**(d) Government contributions by Librarian from available appropriations**

Government contributions for individuals receiving benefits under this section, as computed under sections 8423, 8432, 8708, and 8906<sup>2</sup> shall be made by the Librarian of Congress from any appropriations available to the Library of Congress.

**(e) Payroll and personnel functions of Library of Congress**

The Library of Congress, directly or by agreement with its designated representative, shall—

(1) process payroll for Center employees, including making deductions and withholdings from the pay of employees in the amounts determined under sections 8422, 8432, 8707, and 8905 of title 5;

(2) maintain appropriate personnel and payroll records for Center employees, and trans-

mit appropriate information and records to the Office of Personnel Management; and

(3) transmit funds for Government and employee contributions under this section to the Office of Personnel Management.

**(f) Responsibilities of Center**

The Center shall—

(1) except as provided in subsection (g), pay to the Library of Congress funds sufficient to cover the gross salary and the employer's share of taxes under section 3111 of title 26 for Center employees, in amounts computed by the Library of Congress;

(2) as required by the Library of Congress, reimburse the Library of Congress for reasonable administrative costs incurred under subsection (e)(1);

(3) comply with regulations and procedures prescribed by the Librarian of Congress for administration of this section;

(4) maintain appropriate records on all Center employees, as required by the Librarian of Congress; and

(5) consult with the Librarian of Congress on the administration and implementation of this section.

**(g) Reimbursement for certain compensation**

Notwithstanding paragraph (1) of subsection (f), in the case of expenses described in such paragraph which are attributable to the compensation of the Executive Director and Deputy Executive Director of the Center, the Librarian of Congress may reimburse the Center for such expenses from amounts appropriated or otherwise made available for salaries and expenses of the Library of Congress.

**(h) Regulations**

The Librarian of Congress may prescribe regulations to carry out this section.

(Pub. L. 106-554, §1(a)(2) [title II, §210], Dec. 21, 2000, 114 Stat. 2763, 2763A-114; Pub. L. 117-328, div. I, title I, §141(a), Dec. 29, 2022, 136 Stat. 4932.)

**Editorial Notes**

**REFERENCES IN TEXT**

Section 205(g)(1) of the Legislative Branch Appropriations Act, 1991, referred to in subsec. (a)(1)(A), is section 205(g)(1) of Pub. L. 101-520, which is set out as a note under section 141 of this title.

**AMENDMENTS**

2022—Subsec. (f)(1). Pub. L. 117-328, §141(a)(1), substituted “except as provided in subsection (g), pay to the Library of Congress” for “pay to the Library of Congress”.

Subsecs. (g), (h). Pub. L. 117-328, §141(a)(2), (3), added subsec. (g) and redesignated former subsec. (g) as (h).

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 2022 AMENDMENT**

Pub. L. 117-328, div. I, title I, §141(b), Dec. 29, 2022, 136 Stat. 4932, provided that: “The amendment made by this section [amending this section] shall apply with respect to fiscal year 2023 and each succeeding fiscal year.”

FUNDING FOR LITTLE SCHOLARS CHILD DEVELOPMENT CENTER AND TINY FINDINGS CHILD DEVELOPMENT CENTER

Pub. L. 116-159, div. A, §159, Oct. 1, 2020, 134 Stat. 721, provided that: “Notwithstanding any other provision of

<sup>1</sup> So in original. Probably should be “chapter.”

<sup>2</sup> So in original. Probably should be followed by “of title 5”.

this Act [div. A of Pub. L. 116–159, see Tables for classification]—

“(1) the authority of the Library of Congress to reimburse the Little Scholars Child Development Center at the Library of Congress under section 19004 of the CARES Act (2 U.S.C. 162b note; 134 Stat. 578) shall remain in effect with respect to salaries incurred until the termination of the public health emergency declared pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) resulting from the COVID–19 pandemic; and

“(2) the authority of the Government Accountability Office to reimburse the Tiny Findings Child Development Center under section 19009 of the CARES Act (134 Stat. 579) shall remain in effect with respect to salaries incurred until the termination of the public health emergency declared pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) resulting from the COVID–19 pandemic.”

(3) [Amended section 19005(a) of Pub. L. 116–136, set out as a note under 1816b of this title.]

#### SOURCE OF FUNDS USED FOR PAYMENT OF SALARIES AND EXPENSES OF LITTLE SCHOLARS CHILD DEVELOPMENT CENTER

Pub. L. 116–136, div. B, title IX, §19004, Mar. 27, 2020, 134 Stat. 578, as amended by Pub. L. 116–260, div. O, title XI, §1101(b)(1), (2), Dec. 27, 2020, 134 Stat. 2156, 2157, provided that:

“(a) REIMBURSEMENTS.—During the period beginning on the date of enactment of the Consolidated Appropriations Act, 2021 [Dec. 27, 2020] and ending on the termination date of the public health emergency declared pursuant to section 319 of the Public Health Service Act (42 U.S.C. 247d) resulting from the COVID–19 pandemic, the Library of Congress shall reimburse the Little Scholars Child Development Center for expenses, due to measures taken in the Capitol complex to combat coronavirus, as calculated under subsection (b) and from amounts in the appropriations account ‘Library of Congress—Salaries and Expenses’.

“(b) AMOUNT.—The amount of the reimbursement under this section for each month of the period described in subsection (a) shall be equal to the difference between—

“(1) the lesser of—

“(A) the amount of the operating costs (including payroll, general, and administrative expenses) of the Center for such month; or

“(B) \$118,500; and

“(2) the amount of tuition payments collected by the Center for such month.”

[For definition of “coronavirus” as used in section 19004 of Pub. L. 116–136, set out above, see section 23005 of Pub. L. 116–136, set out below.]

#### DEFINITION

Pub. L. 116–136, div. B, title XIII, §23005, Mar. 27, 2020, 134 Stat. 614, provided that: “In this Act [div. B of Pub. L. 116–136, see Tables for classification], the term ‘coronavirus’ means SARS–CoV–2 or another coronavirus with pandemic potential.”

#### § 163. Omitted

#### Editorial Notes

##### CODIFICATION

Section, act Mar. 3, 1925, ch. 423, §7, 43 Stat. 1108, which required the Library of Congress Trust Fund Board to submit an annual report to Congress on moneys or securities received and held and operations, terminated, effective May 15, 2000, pursuant to section 3003 of Pub. L. 104–66, as amended, set out as a note under section 1113 of Title 31, Money and Finance. See, also, page 10 of House Document No. 103–7.

#### § 164. Index and digest of State legislation; preparation

The Librarian of Congress is authorized and directed to prepare biennially an index to the

legislation of the States of the United States enacted during the biennium, together with a supplemental digest of the more important legislation of the period.

(Feb. 10, 1927, ch. 99, §1, 44 Stat. 1066; Feb. 28, 1929, ch. 367, §1, 45 Stat. 1398.)

#### Editorial Notes

##### AMENDMENTS

1929—Act Feb. 28, 1929, repealed provision that the Librarian of Congress report biennially to Congress an index and digest of State legislation.

#### § 164a. Official distribution of State legislation index and digest

The Librarian of Congress is directed to have the indexes and digests authorized by section 164 of this title printed and bound for official distribution only.

(Feb. 28, 1929, ch. 367, §1, 45 Stat. 1398.)

#### § 165. Authorization for appropriation for biennial index

There is authorized to be appropriated annually for carrying out the provisions of section 164 of this title the sum of \$30,000, to remain available until expended.

(Feb. 10, 1927, ch. 99, §2, 44 Stat. 1066.)

#### § 166. Congressional Research Service

##### (a) Redesignation of Legislative Reference Service

The Legislative Reference Service in the Library of Congress is hereby continued as a separate department in the Library of Congress and is redesignated the “Congressional Research Service”.

##### (b) Functions and objectives

It is the policy of Congress that—

(1) the Librarian of Congress shall, in every possible way, encourage, assist, and promote the Congressional Research Service in—

(A) rendering to Congress the most effective and efficient service,

(B) responding most expeditiously, effectively, and efficiently to the special needs of Congress, and

(C) discharging its responsibilities to Congress;

and

(2) the Librarian of Congress shall grant and accord to the Congressional Research Service complete research independence and the maximum practicable administrative independence consistent with these objectives.

##### (c) Appointment and compensation of Director, Deputy Director, and other necessary personnel; minimum grade for Senior Specialists; classification above GS–15 of Specialists and Senior Specialists; appointment without regard to civil service laws and political affiliation and on basis of fitness to perform duties

(1) After consultation with the Joint Committee on the Library, the Librarian of Congress shall appoint the Director of the Congressional