

ing under this subsection in such month, the excess may be carried forward for credit against such taxes accruing in subsequent months but the total credit allowed by this paragraph to an employer shall not exceed the total of the taxes on such employer imposed by this subsection. At the end of each calendar quarter the Railroad Retirement Board shall certify to the Secretary of the Treasury with respect to each such employer the amount of credit accruing to such employer under this paragraph during such quarter and shall notify such employer as to the amount so certified."

(f) The amendments made by subsections (d) and (e) of this section shall be effective with respect to man-hours, for sixty months beginning with the first month following enactment of this Act, for which compensation is paid.

Approved October 30, 1966.

Effective date.

Public Law 89-700

AN ACT

To amend the Railroad Retirement Act of 1937, the Railroad Unemployment Insurance Act, and the Railroad Retirement Tax Act to make certain technical changes, to provide for survivor benefits to children ages eighteen to twenty-one, inclusive, and for other purposes.

October 30, 1966
[H. R. 14355]

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

TITLE I—AMENDMENTS TO THE RAILROAD RETIREMENT ACT OF 1937

SEC. 101. (a) Section 1(e) of the Railroad Retirement Act of 1937 is amended by striking out "Alaska, Hawaii,".

(b) The third sentence of section 1(h) (1) of such Act is amended by striking out "subsections (a), (c), and (d) of section 2 and subsection (a) of section 5" and inserting in lieu thereof "sections 2 and 5"; and by striking out "(1)" and "(2)" and inserting in lieu thereof "(i)" and "(ii)", respectively.

(c) Section 1(q) of such Act is amended by striking out "in 1965" and inserting in lieu thereof "from time to time".

SEC. 102. (a) Section 2(a) of the Railroad Retirement Act of 1937 is amended by striking out from the third sentence of the last paragraph thereof the phrase "the month" and inserting in lieu thereof the following: "the second month following the month".

Railroad Retirement Act of 1937, Railroad Unemployment Insurance Act, and Railroad Retirement Tax Act, amendment.

50 Stat. 308.
45 USC 228a.

79 Stat. 400.

60 Stat. 728.
45 USC 228b.

65 Stat. 683;
69 Stat. 715.

(b) Section 2(e) of such Act is amended—

(1) by striking out from clause (ii) “who, if her husband were then to die, would be entitled to a child’s annuity under subsection (c) of section 5” and inserting in lieu thereof “who meets the qualifications prescribed in section 5(l) (1) (without regard to the provisions of clause (ii) (B) thereof”); and

Post, p. 1083.

(2) by striking out the words “from time to time” immediately before the colon preceding the first proviso.

(c) Section 2(g) of such Act is amended by striking out “who, if her husband were then to die, would be entitled to an annuity under subsection (c) of section 5” and inserting in lieu thereof “who meets the qualifications prescribed in section 5(l) (1) (without regard to the provisions of clause (ii) (B) thereof”.

(d) Section 2 of such Act is further amended by adding at the end thereof the following new subsection:

75 Stat. 585;
73 Stat. 26.

“(j) In cases where an annuity awarded under subsection (a) (3) or (h) of this section is increased either by a recomputation or a change in the law, the reduction for the increase in the annuity shall be determined separately and the period with respect to which the reduction applies shall be determined as if such increase were a separate annuity payable for and after the first month for which such increase is effective.”

45 USC 228c.

SEC. 103. (a) Section 3(b) (1) of the Railroad Retirement Act of 1937 is amended by striking out the phrase “after January 1, 1937” wherever it appears in said section and inserting in lieu thereof “subsequent to December 31, 1936”.

45 USC 228h.

(b) Section 3(c) of such Act is amended by inserting after the last sentence thereof the following new sentence: “Where an employee claims credit for months of service rendered within two years prior to his retirement from the service of an employer, with respect to which the employer’s return pursuant to section 8 of this Act has not been entered on the records of the Board before the employee’s annuity could otherwise be certified for payment, the Board may, in its discretion (subject to subsequent adjustment at the request of the employee) include such months in the computation of the annuity without further verification and may consider the compensation for such months to be the average of the compensation for months in the last period for which the employer has filed a return of the compensation of such employee and such return has been entered on the records of the Board.”

65 Stat. 685;
73 Stat. 26.
45 USC 228c.

(c) (1) Section 3(e) of such Act is amended by striking out from the first proviso in the first paragraph the following: “is less than 110 per centum of the amount, or 110 per centum of the additional amount”, and inserting in lieu thereof the following: “is less than the total amount, or the additional amount, plus 10 per centum of the total amount”; by inserting the word “and” before “women entitled to spouses’ annuities”; by striking out from such proviso “and individuals entitled to insurance annuities under subsection (c) of section 5

on the basis of disability to be less than eighteen years of age"; and by striking out the last comma from such proviso and all that follows in such proviso and inserting in lieu thereof the following: "shall be increased proportionately to such total amount, or such additional amount, plus 10 per centum of such total amount."

(2) The said section 3(e) is further amended by striking out "entire"; and by inserting before the period at the end of the first paragraph ": *Provided further*, That if an annuity accrues to an individual for a part of a month, the amount payable for such part of a month under the preceding proviso shall be one-thirtieth of the amount payable under the proviso for an entire month, multiplied by the number of days in such part of a month".

(d) Paragraph (5) of section 3(f) of such Act is amended by inserting after the phrase "the Social Security Act" the following: ", as in effect before 1957,".

(e) Section 3(g) of such Act is amended by adding at the end thereof the following: "In cases where an individual entitled to an annuity under this Act disappears, no annuity shall accrue to him or to his spouse as such with respect to any month until and unless such individual is shown, by evidence satisfactory to the Board, to have continued in life throughout such month. Where an annuity would accrue for months under section 2(a) for such individual, and under section 2(e) for such individual's spouse, had he been shown to be alive during such months, he shall be deemed, for the purposes of benefits under section 5, to have died in the month in which he disappeared and to have been completely insured: *Provided, however*, That if he is later determined to have been alive during any of such months, recovery of any benefits paid on the basis of his compensation under section 5 for the months in which he was not known to be alive, minus the total of the amounts that would have been paid as a spouse's annuity during such months (treating the application for a widow's annuity as an application for a spouse's annuity), shall be made in accordance with the provisions of section 9."

(f) Section 3(i) of such Act is amended to read as follows:

"(i) If the amount of any annuity computed under this section (other than the proviso of subsection (e)), under section 2 (other than a spouse's annuity payable in the maximum amount), and under section 5, does not, after any adjustment, end in a digit denoting 5 cents, it shall be raised so that it will end in such a digit. If the amount of any annuity under this Act (other than an annuity ending in a digit denoting 5 cents pursuant to the next preceding sentence) is not, after any adjustment, a multiple of \$0.10, it shall be raised to the next higher multiple of \$0.10."

SEC. 104. Section 4 of the Railroad Retirement Act of 1937 is amended by redesignating subsections "(i)", "(j)", "(k)", and "(l)"

72 Stat. 1779.

50 Stat. 311.

45 USC 228b.

45 USC 228e;
Post, p. 1082.

54 Stat. 1100.

45 USC 228i.

72 Stat. 1779.

54 Stat. 1014;

60 Stat. 729.
45 USC 228c-1.

as "(h)", "(i)", "(j)", and "(k)", respectively; by redesignating subsections "(n)", "(o)", "(p)", "(q)", and "(r)" as "(l)", "(m)", "(n)", "(o)", and "(p)", respectively; by striking out the phrase "subsection (k)" in subsection "(k)" as redesignated, and inserting in lieu thereof "subsection (j)"; and by striking out "(p)(1)" in subsection "(1)" as redesignated and inserting in lieu thereof "(n)(1)".

60 Stat. 729.
45 USC 228e.

Post, p. 1084.

SEC. 105. (a) The first sentence of section 5(b) of the Railroad Retirement Act of 1937 is amended by striking out "employee entitled to receive an annuity under subsection (c)" and inserting in lieu thereof "employee, which child (without regard to the provisions of subsection (1)(1)(ii)(B)) is entitled to receive an annuity under subsection (c)".

(b)(1) The second sentence of such section 5(b) is amended by striking out "no child of the deceased employee is entitled" and inserting in lieu thereof "no child of the deceased employee (without regard to the provisions of subsection (1)(1)(ii)(B)) is entitled".

65 Stat. 685.
72 Stat. 1779.

(2) The proviso in said section 5(b) and the proviso in section 5(a) are each amended by striking out the words "subsection (e) of".

(c) Section 5(f)(1) of such Act is amended (1) by striking out the second sentence thereof and inserting in lieu thereof the following: "If there be no such widow or widower, such lump sum shall be paid—

"(i) if all or part of the burial expenses of such insured individual which are incurred by or through a funeral home or funeral homes remain unpaid, to such funeral home or funeral homes to the extent of such unpaid expenses, but only if (A) any person who assumed the responsibility for the payment of all or any part of such burial expenses files an application, prior to the expiration of two years after the date of death of such insured individual, requesting that such payment be made to such funeral home or funeral homes, or (B) at least ninety days have elapsed after the date of death of such insured individual and prior to the expiration of such ninety days no person has assumed responsibility for the payment of any of such burial expenses;

"(ii) if all of the burial expenses of such insured individual which were incurred by or through a funeral home or funeral homes have been paid (including payments made under clause (i)), to any person or persons, equitably entitled thereto, to the extent and in the proportions that he or they shall have paid such burial expenses; or

"(iii) if any part of the amount payable under this subsection remains after payments have been made pursuant to clauses (i) and (ii), to any person or persons, equitably entitled thereto, to the extent and in the proportions that he or they shall have paid other expenses in connection with the burial of such insured individual, in the following order of priority: (A) expenses of opening and closing the grave of such insured individual, (B) expenses of providing the burial plot of such insured individual, and (C) any remaining expenses in connection with the burial of such insured individual."

and (2) by striking out from the third sentence thereof all after the phrase "this paragraph" where it appears the second time in such sentence and inserting in lieu thereof the following: "to the widow or widower to whom a lump sum would have been payable under this paragraph except for the fact that a monthly benefit under this section was payable for the month in which the employee died and who will not have died before receiving payment of such lump sum."

(d) (1) Section 5(f)(2) of such Act is amended by inserting after "1961" the following: "and before January 1, 1966, plus an amount equal to the total of all employee taxes payable by him or her after

62 Stat. 577;
73 Stat. 27.

December 31, 1965, under the provisions of section 3201 of the Railroad Retirement Tax Act, plus one-half of 1 per centum of the compensation on which such taxes were payable, deeming the compensation attributable to creditable military service rendered after June 30, 1963, to be taxable compensation, and one-half of the taxes payable by an employee representative under section 3211 of the Railroad Retirement Tax Act to be employee taxes payable under section 3201 of such Act". The said section 5(f)(2) is further amended by striking out the colon before the proviso and inserting in lieu thereof the following: "(for this purpose, payments to providers of services under section 21 of this Act and the amount of the employee tax attributable to so much in tax rate as is derived from section 3101(b) of the Internal Revenue Code of 1954, shall be disregarded)".

73 Stat. 28.
26 USC 3201.

26 USC 3211.

62 Stat. 577.

45 USC 228e.

79 Stat. 340.

45 USC 228s-2.

79 Stat. 395.

26 USC 3101.

(2) The said section 5(f)(2) is further amended by striking out the phrase "upon attaining retirement age (as defined in section 216(a) of the Social Security Act)" wherever it appears and inserting in lieu thereof "upon attaining the age of eligibility".

(e) Section 5(g) of such Act is amended by striking out paragraph (3) thereof.

65 Stat. 686.

(f) Section 5(i) of such Act is amended by inserting in paragraph 3(i) after "Retirement Acts" the following: "as in effect before 1947" and by striking out the word "and"; by inserting after "employee" in paragraph 3(ii) "before 1947", and by changing the period to a semicolon and inserting thereafter the word "and"; by inserting after paragraph 3(ii) the following: "(iii) any lump-sum benefit, paid to the same person, with respect to the death of such employee under subsection (f)(2)"; and by inserting after paragraph (3) thereof the following new paragraph:

60 Stat. 731;
72 Stat. 1780.

"(4) Any annuity for a month prior to the month in which application is filed shall be reduced, to any extent that may be necessary, so that it will not render erroneous any annuity which, before the filing of such application, the Board has certified for payment for such prior month.";

and by changing "(4)" to "(5)" in the last paragraph thereof.

(g) Section 5(i)(1)(ii) of such Act is amended by inserting before "; or" the following: ": *Provided, however,* That in determining an individual's excess earnings for a year for the purposes of this section and section 3(e) there shall not be included his income from employment or self-employment during months beginning with the month with respect to which he ceases to be qualified for an annuity or ceases, without regard to the effect of excess earnings, to be included in the computation under section 3(e)".

68 Stat. 1098.

45 USC 228c.

(h) Section 5(j) of such Act is amended by inserting before the period at the end thereof the following: ": *Provided, however,* That the annuity of a child qualified under subsection (1)(1)(ii)(C) of this section shall cease to be payable with the month preceding the third month following the month in which he ceases to be unable to engage in any regular employment by reason of a permanent physical or mental condition unless in the month herein first mentioned he qualifies for an annuity under one of the other provisions of this Act".

Post, p. 1084.

(i) Section 5(k)(1) of such Act is amended by striking out "section 210(a)(10)" and inserting in lieu thereof "section 210(a)(9)".

(j)(1) Section 5(l)(1)(ii) of such Act is amended by striking out "or uncle" and inserting in lieu thereof "uncle, brother or sister".

65 Stat. 689;
68 Stat. 1039.

(2) The said section 5(l)(1)(ii) is further amended by striking out "and shall be less than eighteen years of age, or shall have a permanent physical or mental condition which is such that he is unable to engage in any regular employment: *Provided,* That such

disability began before the child attains age eighteen; and” and inserting in lieu thereof the following: “and—

“(A) shall be less than eighteen years of age; or

“(B) shall be less than twenty-two years of age and a full-time student at an educational institution (determined as prescribed in this paragraph); or

“(C) shall, without regard to his age, be unable to engage in any regular employment by reason of a permanent physical or mental condition which began before he attained age eighteen, and”.

(3) Section 5(1)(1) of such Act is further amended (i) by inserting before the period at the end of the second sentence thereof the following: “, or if such widow or widower would be paid benefits, as such, under title II of the Social Security Act but for the fact that the employee died insured under this Act”; (ii) by inserting after “subsection (f) of section 2” in the fourth sentence thereof the following: “and subsection (f) of section 3”; (iii) by inserting after such fourth sentence the following new sentence: “In determining for purposes of this section and subsection (f) of section 3 whether an applicant is the grandchild, brother, or sister of an employee as claimed, the rules set forth in section 216(h)(1) of the Social Security Act, as in effect prior to 1957, shall be applied the same as if such persons were included in such section 216(h)(1).”; (iv) by changing the semicolon at the end thereof to a period and inserting thereafter the following: “The provisions of paragraph (8) of section 202(d) of the Social Security Act (defining the terms ‘full-time student’ and ‘educational institution’) shall be applied by the Board in the administration of this section as if the references therein to the Secretary were references to the Board. For purposes of the last sentence of subsection (j) of this section, a child entitled to a child’s insurance annuity only on the basis of being a full-time student described in clause (ii)(B) of this paragraph shall cease to be qualified therefor in the first month during no part of which he is a full-time student, or the month in which he attains age 22, whichever first occurs. A child whose entitlement to a child’s insurance annuity, on the basis of the compensation of an insured individual, terminated with the month preceding the month in which such child attained age eighteen, or with a subsequent month, may again become entitled to such an annuity (providing no event to disqualify the child has occurred) beginning with the first month thereafter in which he is a full-time student and has not attained the age of twenty-two, if he has filed an application for such reentitlement.”; and (v) by striking out the semicolon from the end of paragraphs “(2)”, “(3)”, “(5)”, “(7)”, and “(9)” and inserting in lieu thereof a period.

(k) Section 5(1)(9) of such Act is amended by inserting after the last sentence of the first paragraph thereof the following new sentence: “In any case where credit is claimed for months of service within two years prior to the death of the employee who rendered such service, with respect to which the employer’s return pursuant to section 8 of this Act has not been entered on the records of the Board before a benefit under this section could otherwise be certified for payment, the Board may, in its discretion (subject to subsequent adjustment at the request of the survivor) include the compensation for such months in the computation of the benefit without further verification and may consider the compensation for such months to be the average of the compensation for months in the last period for which the employer has filed a return of the compensation of such employee.”

60 Stat. 733;
65 Stat. 689.
45 USC 228e.

72 Stat. 1778.
45 USC 228c.

42 USC 416.

79 Stat. 371.
42 USC 402.

Supra.

50 Stat. 313.
45 USC 228h.

SEC. 106. Section 8 of the Railroad Retirement Act of 1937 is amended by striking out from the first sentence the phrase "under oath"; and by striking out from the second sentence the phrase "claimed to will have been paid" and inserting in lieu thereof "claimed to have been paid".

50 Stat. 313;
60 Stat. 735.
45 USC 228h.

SEC. 107. (a) The first sentence of section 9(a) of the Railroad Retirement Act of 1937 is amended by inserting after "individual", where it appears the third time, the following: "or, on the basis of the same compensation, any other individual".

54 Stat. 1100.
45 USC 228i.

(b) The second sentence of such section 9(a) is amended by striking out the phrase "such individual" where it first appears in such sentence, and inserting in lieu thereof "the individual to whom more than the correct amount has been paid".

SEC. 108. Section 10 of the Railroad Retirement Act of 1937 is amended (i) by inserting after the seventh sentence of subsection (b) the following new sentence: "Subject to the provisions of this subsection, the Board may furnish information from such records and data to any person or organization upon payment by such person or organization to the Board of the cost incurred by the Board by reason thereof; and the amounts so paid to the Board shall be credited to the Railroad Retirement Account."; and (ii) by inserting after the end of such section 10 the following new paragraph:

45 USC 228j.

"6. In addition to the powers and duties expressly provided, the Board shall have and exercise with respect to the administration of this Act such of the powers, duties, and remedies provided in subsections (d), (m), and (n) of section 12 of the Railroad Unemployment Insurance Act as are not inconsistent with the express provisions of this Act."

52 Stat. 1107;
60 Stat. 740.
45 USC 362.
56 Stat. 207.
45 USC 228s.

SEC. 109. (a) Section 19(a) of the Railroad Retirement Act of 1937 is amended by striking out the proviso and inserting in lieu thereof the following: "Provided, however, That, regardless of the legal competency or incompetency of an individual entitled to a benefit (under any Act administered by the Board), the Board may, if it finds the interest of such individual to be served thereby, recognize actions by, and conduct transactions with, and make payments to, such individual, or recognize actions by, and conduct transactions with, and make payments to, a relative or some other person for such individual's use and benefit."

(b) The first sentence of section 19(b) of such Act is amended by inserting after "in the manner and to the extent prescribed by the Board," the following: "but subject to the provisions of the preceding subsection."

SEC. 110. Section 20 of the Railroad Retirement Act of 1937 is amended by striking out "(a)" after "SEC. 20."

45 USC 228s-1.

SEC. 111. Section 202 of part II of such Act is amended by striking out "(g) to (l)" and inserting in lieu thereof "(g) to (k)".

56 Stat. 207.
45 USC 215-
228 notes.

EFFECTIVE DATES

SEC. 112. (a) The amendments made by the several sections of this title shall be effective on the enactment date of this Act except as otherwise provided herein.

(b) The amendments made by sections 102(a) and 105(h) shall be effective with respect to determinations of recovery from disability made on or after the enactment date of this Act.

(c) The amendments made by sections 102(b) and 102(c) shall be effective with respect to months after the month of enactment.

(d) The amendments made by section 102(d) shall be effective with respect to recomputations made, or changes in law enacted, on or after the enactment date of this Act.

(e) The amendments made by sections 103(b) and 105(k) shall be effective with respect to annuities awarded on or after the enactment date of this Act.

(f) The amendments made by section 103(c)(1) shall be effective with respect to annuities accruing in or after the month of enactment.

(g) The amendments made by sections 103(c)(2), 103(f), and 105(f) shall be effective with respect to awards made on or after the enactment date of this Act.

(h) The amendments made by section 103(e) shall be effective with respect to months after the month in which this Act is enacted.

(i) The amendments made by sections 105(a), 105(b)(1), and 105(j)(2) shall be effective with respect to annuities accruing for months after 1964 where, pursuant to the next sentence, no application for the annuity is required or, if required, such application is filed within one year after the month of enactment of this Act; otherwise, the twelve-month limitation on retroactivity, provided for in section 5(j) of the Railroad Retirement Act of 1937, shall apply. In the case of an individual who is not entitled to a child's insurance annuity under section 5(c) of the Railroad Retirement Act of 1937 for the month in which this Act is enacted, such amendments shall apply only on the basis of an application filed in or after the month in which this Act is enacted; except that no application shall be required of a child age eighteen to twenty-one, inclusive, with respect to whom the Board has information on the date of enactment of this Act of his eligibility for an annuity under the amendments made by section 105(j)(2) of this Act through the application of section 3(e) of the Railroad Retirement Act of 1937.

(j) The amendments made by section 105(c)(1) shall be effective with respect to lump-sum payments awarded on or after the enactment date of this Act.

(k) The amendments made by section 105(c)(2) shall be effective with respect to deaths occurring in or after the twelfth month preceding the month of enactment.

(l) The amendments made by section 105(d)(1) shall be effective with respect to deaths occurring on or after the enactment date of this Act.

(m) The amendments made by section 105(g) shall be effective with respect to deductions made in the calendar year 1966 and thereafter.

(n) The amendments made by section 105(j)(1) shall be effective with respect to annuities under section 5(c) of the Railroad Retirement Act for months after the month in which this Act is enacted; except that in the case of an individual who was not entitled to an annuity under section 5(c) of such Act for the month in which this Act was enacted, such amendment shall apply only on the basis of an application filed in or after the month in which this Act is enacted.

(o) The amendment made by section 105(j)(3)(i) shall be effective with respect to annuities for months after the month of enactment of this Act. No lump-sum benefit under section 5(f)(2) of the Railroad Retirement Act of 1937 shall be awarded after the date of enactment of this Act in any case in which an individual survives who would be entitled to an annuity under the amendment made by this section unless such individual executes an election in accordance with such section 5(f)(2) before attainment of age 60 to have such benefit paid in lieu of other benefits.

60 Stat. 732;
68 Stat. 1097.
45 USC 228e.

45 USC 228c.

62 Stat. 577.
45 USC 228e.

TITLE II—AMENDMENTS TO THE RAILROAD UNEMPLOYMENT INSURANCE ACT

SEC. 201. (a) Section 1(i) of the Railroad Unemployment Insurance Act is amended by striking out "section 8" and inserting in lieu thereof "section 6 of this Act".

60 Stat. 722.
45 USC 351.

(b) Section 1(k) of such Act is amended by striking out "\$500" and inserting in lieu thereof "\$750".

73 Stat. 30.

(c) Sections 1(s) and 1(t) of such Act are each amended by striking out ", Alaska, Hawaii,".

52 Stat. 1096.

SEC. 202. (a) Section 2(a) of the Railroad Unemployment Insurance Act is amended by striking out the first line from the table thereof and by substituting "\$750" for "700" in the second line of such table.

73 Stat. 30.
45 USC 352.

(b) Section 2(g) of such Act is amended by striking out all of said section after "whom any" and inserting in lieu thereof the following: "accrued annuities under section 3(f)(1) of the Railroad Retirement Act of 1937 are paid. In the event that no such accrued annuities are paid, and if application for such accrued benefits is filed prior to the expiration of two years after the death of the individual to whom such benefits accrued, such accrued benefits shall be paid, upon certification by the Board, to the individual or individuals who would be entitled thereto under section 3(f)(1) of the Railroad Retirement Act of 1937 if such accrued benefits were accrued annuities. If there is no individual to whom all or any part of such accrued benefits can be paid in accordance with the foregoing provisions, such benefits or part thereof shall escheat to the credit of the account."

53 Stat. 848.

72 Stat. 1778.
45 USC 228c.

SEC. 203. The first sentence of section 6 of the Railroad Unemployment Insurance Act is amended by striking out the phrase "under oath".

54 Stat. 1099.
45 USC 356.

SEC. 204. (a) Section 8(b) of the Railroad Unemployment Insurance Act is amended by striking out "3¾ per centum" and inserting in lieu thereof "4 per centum".

73 Stat. 32.
45 USC 358.

(b) Section 8(h) of such Act is amended by striking out "section 1800 or 2700 of the Internal Revenue Code, and the provisions of section 3661 of such code" and inserting in lieu thereof "the provisions of the Railroad Retirement Tax Act".

60 Stat. 739.

SEC. 205. Sections 10(a) and 11(a) of the Railroad Unemployment Insurance Act are each amended by striking out "0.2 per centum" and inserting in lieu thereof "0.25 per centum".

62 Stat. 578.
45 USC 360,
361.

SEC. 206. Section 12 of the Railroad Unemployment Insurance Act is amended by adding at the end of subsection (d) thereof the following new sentence: "Subject to the provisions of this section, the Board may furnish such information to any person or organization upon payment by such person or organization to the Board of the cost incurred by the Board by reason thereof; and the amounts so paid to the Board shall be credited to the railroad unemployment insurance administration fund established pursuant to section 11(a) of this Act."; and by striking out "section 3(a)" from subsection (g) and inserting in lieu thereof "section 3".

52 Stat. 1107.
45 USC 362.

TITLE III—AMENDMENTS TO THE RAILROAD RETIREMENT ACT, THE RAILROAD UNEMPLOYMENT INSURANCE ACT, AND THE RAILROAD RETIREMENT TAX ACT

SEC. 301. Sections 3(c), 5(f)(2), and 5(l)(9) of the Railroad Retirement Act of 1937, sections 8(a) and 8(b) of the Railroad Unemployment Insurance Act, and sections 3201, 3202, 3211, and 3221 of the Railroad Retirement Tax Act are amended by—

(i) striking out “before the calendar month next following the month in which this Act was amended in 1959”, wherever such language appears in such sections 3(c), 5(f)(2), 5(l)(9), 8(a) and 8(b), and inserting in each instance in lieu thereof “before June 1, 1959”;

(ii) by striking out the language “after the month in which this Act was so amended” wherever such language appears in such sections 8(a) and 8(b) and inserting in each instance in lieu thereof “after May 31, 1959”;

(iii) by striking out the language “after the month in which this provision was amended in 1959”, wherever such language appears in such sections 3202 and 3221, and inserting in each instance in lieu thereof “after September 30, 1965”;

(iv) by striking out from such sections 3(c), 5(f)(2), and 5(l)(9) the language beginning with “\$400” down through the phrase “was so amended” where such phrase appears the third time and inserting in lieu thereof:

(a) in such section 3(c) the following: “\$400 for any month after May 31, 1959, and before November 1, 1963, or in excess of \$450 for any month after October 31, 1963, and before October 1, 1965, or in excess of (i) \$450, or (ii) an amount equal to one-twelfth of the current maximum annual taxable ‘wages’ as defined in section 3121 of the Internal Revenue Code of 1954, whichever is greater, for any month after September 30, 1965”;

(b) in such section 5(f)(2) the following: “\$400 for any month after May 31, 1959, and before November 1, 1963, and in excess of \$450 for any month after October 31, 1963, and before October 1, 1965, and in excess of (i) \$450, or (ii) an amount equal to one-twelfth of the current maximum annual taxable ‘wages’ as defined in section 3121 of the Internal Revenue Code of 1954, whichever is greater, for any month after September 30, 1965”; and

(c) in such section 5(l)(9) the following: “\$400 for any month after May 31, 1959, and before November 1, 1963, any excess of \$450 for any month after October 31, 1963, and before October 1, 1965, and any excess of (i) \$450, or (ii) an amount equal to one-twelfth of the current maximum annual taxable ‘wages’ as defined in section 3121 of the Internal Revenue Code of 1954, whichever is greater, for any month after September 30, 1965”;

(v) by striking out from such sections 3201, 3202, 3211, and 3221 the language (wherever it appears in such sections) beginning with “\$400” down through the phrase “was so amended” where such phrase appears the second time in such language and inserting in lieu thereof the following: “(i) \$450, or (ii) an amount equal to one-twelfth of the current maximum annual

45 USC 228c,
228e, 358.
26 USC 3201,
3202, 3211,
3221.

73 Stat. 26-32.

77 Stat. 219-
221.
79 Stat. 860,
861.

26 USC 3121.

taxable 'wages' as defined in section 3121 of the Internal Revenue Code of 1954, whichever is greater, for any month after September 30, 1965"; and

26 USC 3121.

(vi) by striking out from the proviso in such sections 3201 and 3211, from subsection (b) of such section 3221 the phrase "after December 31, 1964" and inserting in lieu thereof "after September 30, 1965".

73 Stat. 28-30.
26 USC 3201,
3211, 3221.

SEC. 302. Section 3221(a) of the Railroad Retirement Tax Act is amended by adding at the end thereof the following new sentence: "Where compensation for services rendered in a month is paid an employee by two or more employers, one of the employers who has knowledge of such joint employment may, by proper notice to the Secretary of the Treasury, and by agreement with such other employer or employers as to settlement of their respective liabilities under this section and section 3202, elect for the tax imposed by section 3201 and this section to apply to all of the compensation paid by such employer for such month as does not exceed the maximum amount of compensation in respect to which taxes are imposed by such section 3201 and this section; and in such a case the liability of such other employer or employers under this section and section 3202 shall be limited to the difference, if any, between the compensation paid by the electing employer and the maximum amount of compensation to which section 3201 and this section apply.

Approved October 30, 1966.

Public Law 89-701

AN ACT

November 2, 1966
[S. 2720]

To authorize the Secretary of the Interior to develop, through the use of experiment and demonstration plants, practicable and economic means for the production by the commercial fishing industry of fish protein concentrate.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Interior is authorized to conduct, and through grants to and contracts with public and private agencies to promote studies, research, and experiments designed to develop the best and most economical processes and methods to reduce fish which are in abundant supply and which are not now widely sought after for human food to a nutritious, wholesome, and stable fish protein concentrate, as well as to conduct food technology and feasibility studies with respect to such products.

Fish protein
concentrate.
Studies.

SEC. 2. (a) The Secretary is also authorized to construct not to exceed one experiment and demonstration plant for the production of a fish protein concentrate and to acquire by lease one additional plant for such purpose. Such plants shall be designed to demonstrate the reliability and practicability and the economic, engineering, and operating potentials of the processes and methods to reduce fish to fish protein concentrate. Such plants shall be located in such geographical areas as the Secretary determines will demonstrate optimum feasibility from the standpoint of operation, maintenance, and economic potential. The Secretary of the Interior shall not commence construction of or lease any plant pursuant to the provisions of this

Demonstration
plant.