

SEC. 19. If any section of this Act, or any part thereof shall be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of any section or part thereof.

Separability.

SEC. 20. This Act shall become effective ninety days after the date of its enactment.

Effective date.

Approved January 8, 1971.

Public Law 91-658

AN ACT

To amend chapter 83 of title 5, United States Code, relating to survivor annuities under the civil service retirement program, and for other purposes.

January 8, 1971
[S. 437]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 8332(f) of title 5, United States Code, is amended by inserting immediately after the first sentence thereof the following new sentence: "An employee or former employee who returns to duty after a period of separation is deemed, for the purpose of this subsection, to have been in a leave of absence without pay for that part of the period in which he was receiving benefits under subchapter I of chapter 81 of this title or any earlier statute on which such subchapter is based."

Civil service
retirement.
Survivor
annuities.
80 Stat. 567.

SEC. 2 (a) Section 8339(i) of title 5, United States Code, is amended by striking out "his spouse" and inserting in lieu thereof "any spouse surviving him".

5 USC 8101.
Reduced
annuities.

(b) Section 8339(j) of title 5, United States Code, is amended—

(1) by inserting "(1)" immediately after "(j)"; and

(2) by adding at the end thereof the following new paragraph:

"(2) An employee or Member, who is unmarried at the time of retiring under a provision of law which permits election of a reduced annuity with a survivor annuity payable to his spouse and who later marries, may irrevocably elect, in a signed writing received in the Commission within 1 year after he marries, a reduction in his current annuity as provided in subsection (i) of this section. His reduced annuity is effective the first day of the month after his election is received in the Commission. The election voids prospectively any election previously made under paragraph (1) of this subsection."

SEC. 3. (a) Section 8341(a) of title 5, United States Code, is amended—

(1) by inserting "and" at the end of paragraph (2) (B);

(2) by striking out paragraph (3); and

(3) by renumbering paragraph (4) as paragraph (3).

(b) Section 8341(b) of title 5, United States Code, is amended to read as follows:

"(b) (1) Except as provided in paragraph (2) of this subsection, if an employee or Member dies after having retired under this subchapter and is survived by a spouse to whom he was married at the time of retirement, or by a widow or widower whom he married after retirement, the spouse, widow, or widower is entitled to an annuity equal to 55 percent, or 50 percent if retired before October 11, 1962, of an annuity computed under section 8339(a)-(h) of this title as may apply with respect to the annuitant, or of such portion thereof as may have been designated for this purpose under section 8339(i) of this title, unless the employee or Member has notified the Commission in writing at the time of retirement that he does not desire any spouse surviving him to receive this annuity.

80 Stat. 574;
81 Stat. 214, 642.

"(2) If an annuitant—

"(A) who retired before April 1, 1948; or

Ante, p. 1961.

"(B) who elected a reduced annuity provided in paragraph (2) of section 8339(j) of this title;

dies and is survived by a widow or widower, the widow or widower is entitled to an annuity in an amount which would have been paid had the annuitant been married to the widow or widower at the time of retirement.

"(3) A spouse acquired after retirement is entitled to a survivor annuity under this subsection only upon electing this annuity instead of any other survivor benefit to which he may be entitled under this subchapter or another retirement system for Government employees. The annuity of the spouse, widow, or widower under this subsection commences on the day after the annuitant dies. This annuity and the right thereto terminate on the last day of the month before the spouse, widow, or widower—

"(A) dies; or

"(B) remarries before becoming 60 years of age."

80 Stat. 577;
83 Stat. 140.

(c) Section 8341(d) of title 5, United States Code, is amended to read as follows:

"(d) If an employee or Member dies after completing at least 18 months of civilian service, his widow or widower is entitled to an annuity equal to 55 percent of an annuity computed under section 8339(a)–(e) and (h) of this title as may apply with respect to the employee or Member, except that, in the computation of the annuity under such section, the annuity of the employee or Member shall be at least the smaller of—

80 Stat. 574;
81 Stat. 642.
5 USC 8339.

"(1) 40 percent of his average pay; or

"(2) the sum obtained under such section after increasing his service of the type last performed by the period elapsing between the date of death and the date he would have become 60 years of age.

The annuity of the widow or widower commences on the day after the employee or Member dies. This annuity and the right thereto terminate on the last day of the month before the widow or widower—

Termination.

"(A) dies; or

"(B) remarries before becoming 60 years of age."

(d) Section 8341(e) (2) of title 5, United States Code, is amended by striking out "subsection (a) (4)" and inserting in lieu thereof "subsection (a) (3)".

Reemployed
annuitants.
80 Stat. 581;
81 Stat. 217.

SEC. 4. Section 8344(a) of title 5, United States Code, is amended by striking out the last sentence and inserting in lieu thereof the following: "If the annuitant is receiving a reduced annuity as provided in section 8339(i) or section 8339(j) (2) of this title, the increase in annuity payable under subparagraph (A) of this subsection is reduced by 10 percent and the survivor annuity payable under section 8341(b) of this title is increased by 55 percent of the increase in annuity payable under such subparagraph (A), unless, at the time of claiming the increase payable under such subparagraph (A), the annuitant notifies the Commission in writing that he does not desire the survivor annuity to be increased. If the annuitant dies while still reemployed, the survivor annuity payable is increased as though the reemployment had otherwise terminated. If the annuitant dies while still reemployed and the described reemployment had continued for at least 5 years, the person entitled to survivor annuity under section 8341(b) of this title may elect to deposit in the Fund and have his rights redetermined under this subchapter."

SEC. 5. (a) The amendment made by the first section of this Act is effective only with respect to annuity accruing for full months beginning after the date of enactment of this Act; but any part of a period of separation referred to in such amendment in which the employee or former employee was receiving benefits under subchapter I of chapter 81 of title 5, United States Code, or any earlier statute on which such subchapter is based shall be counted whether the employee returns to duty before, on, or after such date of enactment. With respect to any person retired before such date of enactment, any such part of a period of separation shall be counted only upon application of the former employee.

Effective date.

80 Stat. 532.
5 USC 8101.

(b) The amendments made by sections 2(a) and 3 of this Act shall not apply in the cases of employees, Members, or annuitants who died before the date of enactment of this Act. The rights of such persons and their survivors shall continue in the same manner and to the same extent as if such amendments had not been enacted.

(c) The amendments made by section 2(b) of this Act shall apply to an annuitant who was unmarried at the time of retiring, but who later married, only if the election is made within 1 year after the date of enactment of this Act.

(d) The amendment made by section 4 of this Act shall apply only with respect to a reemployed annuitant whose employment terminates on or after the date of enactment of this Act.

SEC. 6. The Act of August 25, 1958 (72 Stat. 838; 3 U.S.C. 102, note), is amended as follows:

Former Presidents, lifetime allowance.

(1) Subsection (a) is amended to read as follows:

“(a) Each former President shall be entitled for the remainder of his life to receive from the United States a monetary allowance at a rate per annum, payable monthly by the Secretary of the Treasury, which is equal to the annual rate of basic pay, as in effect from time to time, of the head of an executive department, as defined in section 101 of title 5, United States Code. However, such allowance shall not be paid for any period during which such former President holds an appointive or elective office or position in or under the Federal Government or the government of the District of Columbia to which is attached a rate of pay other than a nominal rate.”;

Ante, p. 775.

(2) Subsection (e) is amended to read as follows:

“(e) The widow of each former President shall be entitled to receive from the United States a monetary allowance at a rate of \$20,000 per annum, payable monthly by the Secretary of the Treasury, if such widow shall waive the right to each other annuity or pension to which she is entitled under any other Act of Congress. The monetary allowance of such widow—

Widows, allowance.

“(1) commences on the day after the former President dies;

“(2) terminates on the last day of the month before such widow—

Termination.

“(A) dies; or

“(B) remarries before becoming 60 years of age; and

“(3) is not payable for any period during which such widow holds an appointive or elective office or position in or under the Federal Government or the government of the District of Columbia to which is attached a rate of pay other than a nominal rate.”; and

(3) Subsection (f) is amended to read as follows:

"Former President."

"(f) As used in this section, the term 'former President' means a person—

"(1) who shall have held the office of President of the United States of America;

"(2) whose service in such office shall have terminated other than by removal pursuant to section 4 of article II of the Constitution of the United States of America; and

"(3) who does not then currently hold such office."

Approved January 8, 1971.

USC prec.
title 1.

Public Law 91-659

AN ACT

January 8, 1971
[H. R. 10517]

To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes.

Taxes.
Distilled
spirits.

72 Stat. 1323.
26 USC 5008.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5008(c) (1) (A) of the Internal Revenue Code of 1954 is amended by striking out "; or" and inserting in lieu thereof ", or (iii) by reason of accident while on the distilled spirits plant premises and amounts to 10 proof gallons or more in respect of any one accident; or".

SEC. 2. (a) (1) The first sentence of section 5008(b) (2) of the Internal Revenue Code of 1954 is amended to read as follows: "Any distilled spirits withdrawn from bond on payment or determination of tax for rectification or bottling may, before removal from the bottling premises of the distilled spirits plant to which removed from bond or after return to such bottling premises, on application to the Secretary or his delegate, be destroyed after such gauge and under such supervision as the Secretary or his delegate may by regulations prescribe."

72 Stat. 1314;
79 Stat. 150.

(2) The second sentence of such section 5008(b) (2) is amended by striking out "the tax imposed under section 5001(a) (1)" and inserting in lieu thereof "the taxes imposed under section 5001(a) (1) or under subpart B or this part".

(b) Section 5008(c) (5) of such Code is amended to read as follows:

"(5) DISTILLED SPIRITS RETURNED TO BOTTLING PREMISES.—Distilled spirits withdrawn from bond on payment or determination of tax for rectification or bottling which are removed from bottling premises and subsequently returned to the premises from which removed may be dumped and gauged after such return under such regulations as the Secretary or his delegate may prescribe, and subsequent to such gauge shall be eligible for allowance of loss under this subsection as though they had not been removed from such bottling premises."

72 Stat. 1364;
79 Stat. 161.

(c) (1) Section 5215(a) of such Code is amended to read as follows:

"(a) GENERAL.—On such application and under such regulations as the Secretary or his delegate may prescribe, distilled spirits withdrawn from bonded premises on payment or determination of tax (other than products to which any alcoholic ingredients other than such distilled spirits have been added) may be returned to the bonded premises of a distilled spirits plant. Such returned distilled spirits shall be destroyed, denatured, or redistilled, or shall be mingled as authorized in section 5234(a) (1) (other than subparagraph (C) thereof). All provisions of this chapter applicable to distilled spirits in bond shall be applicable to distilled spirits returned to bonded premises under the provisions of this section on such return."