

31 USC 971
note.
Ante, p. 573.

in the case of certain real property", approved June 13, 1967 (Public Law 90-26, 81 Stat. 58). The provisions of section 6096 of the Internal Revenue Code of 1954, together with the amendments of such section made by subsection (a), shall be applicable only to taxable years ending on or after December 31, 1972. Approved December 10, 1971.

Public Law 92-179

AN ACT

December 10, 1971
[H. R. 6283]

To extend the period within which the President may transmit to the Congress plans for the reorganization of agencies of the executive branch of the Government, and for other purposes.

Executive re-
organization,
Presidential
authority, exten-
sion.
80 Stat. 394.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 901 (a) of title 5, United States Code, is amended to read as follows:

"(a) The Congress declares that it is the policy of the United States—

"(1) to promote better execution of the laws, more effective management of the executive branch and of its agencies and functions, and expeditious administration of the public business;

"(2) to reduce expenditures and promote economy to the fullest extent consistent with the efficient operation of the Government;

"(3) to increase the efficiency of the operations of the Government to the fullest extent practicable;

"(4) to group, coordinate, and consolidate agencies and functions of the Government, as nearly as may be, according to major purposes;

"(5) to reduce the number of agencies by consolidating those having similar functions under a single head, and to abolish such agencies or functions as may not be necessary for the efficient conduct of the Government; and

"(6) to eliminate overlapping and duplication of effort."

(b) Section 901 of such title is amended by adding at the end thereof the following new subsection:

"(c) The President shall from time to time examine the organization of all agencies and shall determine what changes in such organization are necessary to carry out any policy set forth in subsection (a) of this section."

Reorganization
plans.

SEC. 2. (a) Section 903 (a) of title 5, United States Code, is amended to read as follows:

"(a) Whenever the President, after investigation, finds that changes in the organization of agencies are necessary to carry out any policy set forth in section 901 (a) of this title, he shall prepare a reorganization plan specifying the reorganizations he finds are necessary. Any plan may provide for—

"(1) the transfer of the whole or a part of an agency, or of the whole or a part of the functions thereof, to the jurisdiction and control of another agency;

"(2) the abolition of all or a part of the functions of an agency;

"(3) the consolidation or coordination of the whole or a part of an agency, or of the whole or a part of the functions thereof, with the whole or a part of another agency or the functions thereof;

"(4) the consolidation or coordination of a part of an agency or the functions thereof with another part of the same agency or the functions thereof;

"(5) the authorization of an officer to delegate any of his functions; or

"(6) the abolition of the whole or a part of an agency which agency or part does not have, or on the taking effect of the reorganization plan will not have, any functions.

The President shall transmit the plan (bearing an identification number) to the Congress together with a declaration that, with respect to each reorganization included in the plan, he has found that the reorganization is necessary to carry out any policy set forth in section 901(a) of this title."

Transmittal to Congress.

(b) Section 903(b) of such title is amended by inserting after "and to each House while it is in session" a comma and the following: "and furthermore shall not transmit more than one such plan to Congress within any period of thirty consecutive days".

Ante, p. 574.
80 Stat. 394.

SEC. 3. Section 904 of title 5, United States Code, is amended to read as follows:

"§ 904. Additional contents of reorganization plans

"A reorganization plan transmitted by the President under section 903 of this title—

"(1) may change, in such cases as the President considers necessary, the name of an agency affected by a reorganization and the title of its head, and shall designate the name of an agency resulting from a reorganization and the title of its head;

"(2) may provide for the appointment and pay of the head and one or more officers of an agency (including an agency resulting from a consolidation or other type of reorganization) if the President finds, and in his message transmitting the plan declares, that by reason of a reorganization made by the plan the provisions are necessary;

"(3) shall provide for the transfer or other disposition of the records, property, and personnel affected by a reorganization;

"(4) shall provide for the transfer of such unexpended balances of appropriations, and of other funds, available for use in connection with a function or agency affected by a reorganization, as the President considers necessary by reason of the reorganization for use in connection with the functions affected by the reorganization, or for the use of the agency which shall have the functions after the reorganization plan is effective; and

"(5) shall provide for terminating the affairs of an agency abolished.

A reorganization plan transmitted by the President containing provisions authorized by paragraph (2) of this section may provide that the head of an agency be an individual or a commission or board with more than one member. In the case of an appointment of the head of such an agency, the term of office may not be fixed at more than four years, the pay may not be at a rate in excess of that found by the President to be applicable to comparable officers in the executive branch, and if the appointment is not to a position in the competitive service, it shall be by the President, by and with the advice and consent of the Senate, except that, in the case of an officer of the government of the District of Columbia, it may be by the Commissioner or other body or officer of that government designated in the plan. Any reorganization plan transmitted by the President containing provisions required by paragraph (4) of this section, shall provide for the transfer of unexpended balances only if such balances are used for the purposes for which the appropriation was originally made."

80 Stat., 396.

SEC. 4. (a) Section 905(a) of title 5 of the United States Code is amended by striking out "or" at the end of paragraph (5), by striking out the period at the end of paragraph (6) and inserting in lieu thereof a semicolon and the word "or", and by adding after paragraph (6) the following new paragraph:

"(7) dealing with more than one logically consistent subject matter."

83 Stat., 6.

(b) Section 905(b) of title 5, United States Code, is amended by striking out "April 1, 1971" and inserting in lieu thereof "April 1, 1973".

SEC. 5. Section 911(a) of title 5, United States Code, is amended by striking out "10 calendar days" and inserting in lieu thereof "20 calendar days".

Approved December 10, 1971.

Public Law 92-180

AN ACT

December 10, 1971
[H. R. 10383]

To enable professional individuals and firms in the District of Columbia to obtain the benefits of corporate organization, and to make corresponding changes in the District of Columbia Income and Franchise Tax Act.

District of
Columbia Profes-
sional Corpora-
tion Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act shall be known and may be cited as the "District of Columbia Professional Corporation Act".

DEFINITIONS

SEC. 2. As used in this Act, unless the context otherwise requires:

(a) The term "professional corporation" means a corporation organized under this Act solely for the specific purposes provided under this Act, and which has as its shareholders only individuals who themselves are duly licensed to render the same professional service as the corporation.

(b) The term "professional service" means any type of personal service to the public which may be lawfully rendered only pursuant to a license and which by law, custom, standards of professional conduct or practice in the District of Columbia, before the effective date of this Act, could not be rendered by a corporation, including without limitation the services performed by certified public accountants, attorneys, architects, practitioners of the healing arts, dentists, optometrists, podiatrists, and professional engineers.

(c) The term "license" or "licensed" refers to a license, certification, certificate, or registration, or other legal authorization required by law as a condition precedent to the rendering of professional service within the District of Columbia.

(d) The term "Council" means the District of Columbia Council or the agent or agents designated by it to perform any function vested in the Council by this Act.

(e) The term "Commissioner" means the Commissioner of the District of Columbia or his designated agent.