

SEC. 4. (a) Section 164(b)(2) of the Internal Revenue Code of 1954 (relating to general sales taxes) is amended by adding at the end thereof the following new subparagraph:

Motor vehicles.
78 Stat. 40.
26 USC 164.

“(E) SPECIAL RULE FOR MOTOR VEHICLES.—In the case of motor vehicles, if the rate of tax exceeds the general rate, such excess shall be disregarded and the general rate shall be treated as the rate of tax.”

(b) The amendment made by subsection (a) shall apply to taxable years ending on or after January 1, 1971.

Effective date.

Approved October 27, 1972.

Public Law 92-581

AN ACT

To amend title 37, United States Code, to extend the authority for special pay for nuclear-qualified naval submarine officers, authorize special pay for nuclear-qualified naval surface officers, and provide special pay to certain nuclear-trained and qualified enlisted members of the naval service who agree to reenlist, and for other purposes.

October 27, 1972
[H. R. 16925]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That chapter 5 of title 37, United States Code, is amended as follows:

Nuclear-qualified naval personnel.
Special pay, extension.
76 Stat. 461;
83 Stat. 12.
37 USC 301.

(1) The catchline of section 312 and the corresponding item in the chapter analysis for that section are each amended by striking out “submarine”.

(2) Section 312 is amended—

(A) by striking out clause (2) of subsection (a);

(B) by striking out “in active submarine service” in clause (5) of subsection (a) and inserting in place thereof “on active duty in connection with supervision, operation, and maintenance of naval nuclear propulsion plants”;

(C) by striking out “submarine service” in subsection (c) and inserting in place thereof “duty in connection with supervision, operation, and maintenance of naval nuclear propulsion plants”;

(D) by striking out “submarine” in subsection (d); and

(E) by striking out “1973” in subsection (e) and inserting in place thereof “1975”.

(3) By adding the following new section:

“§ 312a. Special pay: nuclear-trained and qualified enlisted members

“(a) Under regulations prescribed by the Secretary of Defense, an enlisted member of the naval service who—

“(1) is entitled to basic pay;

“(2) is currently qualified for duty in connection with the supervision, operation, and maintenance of naval nuclear propulsion plants; and

“(3) has completed at least six, but not more than ten, years of active duty and executes, when eligible, a reenlistment agreement for not less than two years;

may upon acceptance of the reenlistment agreement by the Secretary of the Navy or his designee, be paid a bonus not to exceed six months of the basic pay to which he was entitled at the time of his discharge or release, multiplied by the number of years or the monthly fractions thereof, of additional obligated service, not to exceed six years, or \$15,000, whichever is the lesser amount.

"(b) Bonus payments authorized under this section may be paid in either a lump sum or in installments.

"(c) An amount paid to a member under subsection (a) of this section is in addition to all other compensation to which he is entitled and does not count against the limitation prescribed by section 308(c) of this title concerning the total amount of reenlistment bonus that may be paid. However, if he receives payment under this section, he is not entitled to any further payments under section 308(g) of this title.

"(d) Under regulations prescribed by the Secretary of the Navy, refunds, on a pro rata basis, of sums paid under subsection (a) of this section may be required, and further payments terminated, if the member who has received the payment fails to complete his reenlistment contract, or fails to maintain his technical qualification for duty in connection with supervision, operation, and maintenance of naval nuclear propulsion plants.

"(e) Provisions of this section shall be effective only in the cases of members who, on or before June 30, 1975, execute the required written agreement to remain in active service."; and

(4) by inserting the following new item in the analysis:

"312a. Special pay: nuclear-trained and qualified enlisted members."

SEC. 2. The provisions of section 7545(c) of title 10, United States Code, shall not apply with respect to any gift made after the date of enactment of this Act and prior to January 1, 1973, by the Department of the Navy to the city of Clifton Forge, Virginia, of a Baldwin steam locomotive (No. 606) which is no longer needed by the Navy and which has certain historical significance for the city of Clifton Forge, Virginia.

Approved October 27, 1972.

Public Law 92-582

AN ACT

To amend the Federal Property and Administrative Services Act of 1949 in order to establish Federal policy concerning the selection of firms and individuals to perform architectural, engineering, and related services for the Federal Government.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Federal Property and Administrative Services Act of 1949 (40 U.S.C. 471 et seq.) is amended by adding at the end thereof the following new title:

"TITLE IX—SELECTION OF ARCHITECTS AND ENGINEERS

"DEFINITIONS

"SEC. 901. As used in this title—

"(1) The term 'firm' means any individual, firm, partnership, corporation, association, or other legal entity permitted by law to practice the professions of architecture or engineering.

"(2) The term 'agency head' means the Secretary, Administrator, or head of a department, agency, or bureau of the Federal Government.

"(3) The term 'architectural and engineering services' includes those professional services of an architectural or engineering nature as well

76 Stat. 467.
37 USC 308.

79 Stat. 547.

Failure to complete contract.

Clifton Forge,
Va., steam locomotive.
70A Stat. 466.

October 27, 1972
[H. R. 12807]

Architects and engineers.
Federal selection policy, establishment.
63 Stat. 377;
82 Stat. 1104.