

Public Law 93-340

July 10, 1974
[H. R. 8660]

AN ACT

To amend title 5 of the United States Code (relating to Government organization and employees) to assist Federal employees in meeting their tax obligations under city ordinances.

Federal em-
ployees.
Withholding
certain city
taxes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) subchapter II of chapter 55 of title 5, United States Code, is amended by adding at the end thereof the following new section:

“§ 5520. Withholding of city income or employment taxes

“(a) When a city ordinance—

“(1) provides for the collection of a tax by imposing on employers generally the duty of withholding sums from the pay of employees and making returns of the sums to the city; and

“(2) imposes the duty to withhold generally on the payment of compensation earned within the jurisdiction of the city in the case of employees whose regular place of employment is within such jurisdiction;

Agreement with
city.

the Secretary of the Treasury, under regulations prescribed by the President, shall enter into an agreement with the city within 120 days of a request for agreement by the proper city official. The agreement shall provide that the head of each agency of the United States shall comply with the requirements of the city ordinance in the case of employees of the agency who are subject to the tax and whose regular place of Federal employment is within the jurisdiction of the city with which the agreement is made. The agreement may not apply to pay for service as a member of the Armed Forces. The agreement may not permit withholding of a city tax from the pay of an employee who is not a resident of the State in which that city is located unless the employee consents to the withholding.

“(b) This section does not give the consent of the United States to the application of an ordinance which imposes more burdensome requirements on the United States than on other employers or which subjects the United States or its employees to a penalty or liability because of this section. An agency of the United States may not accept pay from a city for services performed in withholding city income or employment taxes from the pay of employees of the agency.

“City.”

“(c) For the purpose of this section—

“(1) ‘city’ means a city which is duly incorporated under the laws of a State and within the political boundaries of which 500 or more persons are regularly employed by all agencies of the Federal Government; and

“Agency.”

“(2) ‘agency’ means—

“(A) an Executive agency;

“(B) the judicial branch; and

“(C) the United States Postal Service.”

(b) The analysis of subchapter II of chapter 55 of title 5, United States Code, is amended by adding at the end thereof—

“5520. Withholding of city income or employment taxes.”.

Supra.

5 USC 5532.

SEC. 2. Section 410(b) of title 39, United States Code, is amended by striking out the words “and section 5532 (dual pay)” and inserting in lieu thereof “section 5520 (withholding city income or employment taxes), and section 5532 (dual pay)”.

SEC. 3. This section shall become effective on the date of enactment of this Act. The provisions of the first section and section 2 of this Act shall become effective on the ninetieth day following the date of enactment.

Approved July 10, 1974.

Effective dates.
5 USC 5520
note.

Public Law 93-341

AN ACT

To establish in the State of Florida the Egmont Key National Wildlife Refuge

July 10, 1974
[H. R. 8977]

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 shall establish the Egmont Key National Wildlife Refuge (hereafter referred to in this Act as the "refuge") as part of the national wildlife refuge system, which shall consist of that area of land and water described in section 2 of this Act.

Egmont Key
National Wildlife
Refuge, Fla.
Establishment.
16 USC 668dd
note.

SEC. 2. The Secretary of the Interior shall designate as the refuge, subject to existing valid rights, the land and water, being approximately two hundred and fifty acres, which are—

Description.

(1) generally depicted on the map entitled "Egmont Key National Wildlife Refuge", dated October 1973, and

(2) located within sections 23, 24, 25, and 26 of township 33 south, range 15 east, Tallahassee meridian, but excluding (A) the land therein under the jurisdiction of the United States Coast Guard which lies at the north end of the island north of a line drawn east to west six hundred feet south of the geometric center of the light tower, and (B) the land therein conveyed by the United States to the county of Hillsborough, Florida, by deed dated March 8, 1928,

by publication of a precise description of such land and water in the Federal Register. The map referred to in the preceding sentence shall be on file and available for public inspection in the office of the Bureau of Sport Fisheries and Wildlife, Department of the Interior.

Publication in
Federal Register.

SEC. 3. The Secretary of the Interior shall administer the refuge in accordance with the National Wildlife Refuge System Administration Act of 1966, as amended (80 Stat. 927; 16 U.S.C. 668dd-ee).

Administration.

Approved July 10, 1974.

Public Law 93-342

AN ACT

To authorize appropriations for the saline water program for fiscal year 1975, and for other purposes.

July 10, 1974
[H. R. 13221]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) there is authorized to be appropriated to carry out the provisions of the Saline Water Conversion Act of 1971 (85 Stat. 159) during fiscal year 1975, the sum of \$13,910,000 to remain available until expended as follows:

Saline water
program, 1975.
Appropriation
authorization.
42 USC 1959
note.

- (1) Research expense, not more than \$2,300,000;
- (2) Development expense, not more than \$6,084,000;