

Public Law 94-358
94th Congress

An Act

July 12, 1976

[H.R. 10572]

To amend title 5 of the United States Code to provide that the provisions relating to the withholding of city income or employment taxes from Federal employees shall apply to taxes imposed by certain nonincorporated local governments.

Taxes.
Federal
employees, city
income or
employment
taxes.
"City."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph (1) of section 5520(c) of title 5, United States Code, is amended to read as follows:

"(1) 'city' means any unit of general local government which—

"(A) is classified as a municipality by the Bureau of the Census, or

"(B) is a town or township which, in the determination of the Secretary of the Treasury—

"(i) possesses powers and performs functions comparable to those associated with municipalities,

"(ii) is closely settled, and

"(iii) contains within its boundaries no incorporated places, as defined by the Bureau of the Census, within the political boundaries of which 500 or more persons are regularly employed by all agencies of the Federal Government; and".

Effective date.
5 USC 5520 note.

SEC. 2. The amendment made by the first section of this Act shall take effect on the date of the enactment of this Act.

Approved July 12, 1976.

LEGISLATIVE HISTORY:

HOUSE REPORT No. 94-1008 (Comm. on Post Office and Civil Service).
CONGRESSIONAL RECORD, Vol. 122 (1976):

May 3, considered and passed House.

July 1, considered and passed Senate.