

Public Law 95-171
95th Congress

An Act

To extend certain Social Security Act provisions, and for other purposes.

Nov. 12, 1977
[H.R. 3387]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. (a) Section 3 of Public Law 94-401 is amended—

(1) by inserting “and the fiscal year ending September 30, 1978,” after “1977,” in the matter preceding paragraph (1) of subsection (a);

(2) by inserting “and such fiscal year ending September 30, 1978,” after “1977,” in subsection (a) (1) (B);

(3) by striking out “or fiscal year” in subsection (a) (2) and inserting in lieu thereof “or either such fiscal year”;

(4) by striking out “or fiscal year” in subsections (b), (c) (1), and (c) (2) (A) and inserting in lieu thereof in each instance “or either fiscal year”;

(5) by inserting “, or the fiscal year ending September 30, 1978” before the period at the end of subsection (d) (1); and

(6) by striking out “for such fiscal year” in subsection (d) (2) and inserting in lieu thereof “for either such fiscal year”.

(b) Section 5(b) of Public Law 94-401 is amended by striking out “September 30, 1977” and “October 1, 1977” and inserting in lieu thereof “September 30, 1978” and “October 1, 1978”, respectively.

(c) Section 6 of Public Law 94-401 is amended by striking out “September 30, 1977” and “October 1, 1977” and inserting in lieu thereof “September 30, 1978” and “October 1, 1978”, respectively.

(d) Section 7(a) (3) of Public Law 93-647 is amended by striking out “October 1, 1977” and inserting in lieu thereof “October 1, 1978”.

(e) Section 50B(a) (2) (B) of the Internal Revenue Code of 1954 (definition of Federal welfare recipient employment incentive expenses) is amended by striking out “October 1, 1977” and inserting in lieu thereof “October 1, 1978”.

(f) The amendments made by this section shall be effective on October 1, 1977.

SEC. 2. (a) Section 3304(a) (6) (A) of the Internal Revenue Code (relating to approval of State unemployment compensation laws) is amended by striking out “and” at the end of clause (ii) and by adding at the end thereof the following new clause:

“(iv) with respect to any services described in clause (i) or (ii), compensation payable on the basis of services in any such capacity may be denied as specified in clauses (i), (ii), and (iii) to any individual who performed such services in an educational institution while in the employ of an educational service agency, and for this purpose the term ‘educational service agency’ means a governmental agency or governmental entity which is established and operated exclusively for the purpose of providing such services to one or more educational institutions, and”.

(b) The amendments made by subsection (a) shall apply with respect to weeks of unemployment which begin after December 31, 1977.

Social Security Act, amendments. 42 USC 1397a note.

42 USC 1397a note.

42 USC 1397a note.

42 USC 1397b.

42 USC 1397 note.

26 USC 50B.

Effective date. 26 USC 50B note.

State unemployment compensation laws, approval. 26 USC 3304.

“Educational service agency.”

26 USC 3304 note.

42 USC 603.

SEC. 3. (a) (1) Section 403(a) of the Social Security Act is amended by striking out "10" in each of the last two sentences and inserting in lieu thereof "20".

Families with
dependent
children, aid
payments.

42 USC 606.

(2) Section 406(b) of such Act is amended—

(A) by striking out the semicolon at the end of clause (2) (E) and inserting in lieu thereof a period; and

(B) by adding at the end thereof (after and below clause

(2) (E)) the following new sentences:

"Payments with respect to a dependent child which are intended to enable the recipient to pay for specific goods, services, or items recognized by the State agency as a part of the child's need under the State plan may (in the discretion of the State or local agency administering the plan in the political subdivision) be made, pursuant to a determination referred to in clause (2) (A), in the form of checks drawn jointly to the order of the recipient and the person furnishing such goods, services, or items and negotiable only upon endorsement by both such recipient and such person; and payments so made shall be considered for all of the purposes of this part to be payments described in clause (2). Whenever payments with respect to a dependent child are made in the manner described in clause (2) (including payments described in the preceding sentence), a statement of the specific reasons for making such payments in that manner (on which the determination under clause (2) (A) was based) shall be placed in the file maintained with respect to such child by the State or local agency administering the State plan in the political subdivision."

Effective date.

42 USC 603 note.

(3) The amendments made by this subsection shall apply with respect to payments of aid to families with dependent children made for months beginning on or after October 1, 1977.

State aid plans,
Federal financial
participation.
42 USC 606 note.
42 USC 602.

42 USC 302 note.

(b) Notwithstanding any other provision of law, Federal financial participation in aid to families with dependent children under a State plan approved under section 402 of the Social Security Act, for quarters (with respect to which expenditure reports were timely filed by the State) during the period beginning with the calendar quarter in which Public Law 90-248 was enacted and ending with the first calendar quarter of 1977, shall not be denied, on or after October 1, 1977, by reason of the provision of goods, services, or items in the form of a check which is drawn jointly to the order of the recipient and the person furnishing such goods, services, or items and which shows the purpose for which the check is drawn, or by reason of the failure of the State to meet the requirement of the last two sentences of section 403(a) of such Act or the failure of the State (or any political subdivision thereof) to carry out the functions and duties prescribed in clauses (A), (B), (C), and (E) of section 406(b) (2) of such Act, regardless of the form in which the aid involved was paid, if (and to the extent that) the amount of such aid was correct and the payment of the aid in that form did not result in assistance in cases or in amounts not authorized by or under part A of title IV of such Act.

SEC. 4. (a) Section 167(k) of the Internal Revenue Code of 1954 (relating to depreciation of expenditures to rehabilitate low-income rental housing) is amended by striking out "January 1, 1978" each place it appears and inserting in lieu thereof "January 1, 1979". 26 USC 167.

(b) Section 203(b) of the Tax Reform Act of 1976 is amended by striking out "and before January 1, 1978, and expenditures made pursuant to a binding contract entered into before January 1, 1978". 26 USC 167 note.

SEC. 5. Section 4(c) of the Act entitled "An Act to suspend until the close of June 30, 1975, the duty on certain carboxymethyl cellulose salts, and for other purposes", approved October 26, 1974 (Public Law 93-483), is amended to read as follows: 26 USC 117 note.

"(c) EFFECTIVE DATE.—The provisions of this section shall apply with respect to amounts received during calendar years 1973, 1974, and 1975, and, in the case of a member of a uniformed service receiving training after 1975 and before 1979 in programs described in subsection (a), with respect to amounts received after 1975 and before 1983." Effective date.

SEC. 6. (a) Section 2(b) of Public Law 94-331 is amended by striking out "and before December 31, 1976". 42 USC 1382a note.

(b) The effective date of this section shall be the first day of the calendar quarter following enactment of this Act. Effective date. 42 USC 1382a note.

SEC. 7. (a) Section 4(b) of Public Law 94-331 is amended by striking out "and before December 31, 1976". 42 USC 1382a note.

(b) The effective date of this section shall be the first day of the calendar quarter following enactment of this Act. Effective date. 42 USC 1382a note.

SEC. 8. (a) Section 1612(b) of the Social Security Act is amended—

(1) by striking out "and" at the end of paragraph (10) thereof, Interest income on assistance funds. 42 USC 1382a.

(2) by striking out the period at the end of paragraph (11) thereof and inserting in lieu of such period the following: "; and", and

(3) by adding after and below paragraph (11) thereof the following new paragraph:

"(12) interest income received on assistance funds referred to in paragraph (11) within the 9-month period beginning on the date such funds are received (or such longer periods as the Secretary shall by regulations prescribe in cases where good cause is shown by the individual concerned for extending such period).".

(b) The amendment made by this section shall be effective July 1, 1976, with respect to catastrophes which occurred on or after June 1, 1976, and before December 31, 1976. With respect to catastrophes which occurred on or after December 31, 1976, the amendment made by this section shall be effective the first day of the calendar quarter following enactment of this Act. Effective date. 42 USC 1382a note.

SEC. 9. (a) The first sentence of section 1613(a) of the Social Security Act is amended—

(1) by striking out "and" at the end of paragraph (4) thereof, 42 USC 1382b.

(2) by striking out the period at the end of paragraph (5) thereof and inserting in lieu of such period the following: "; and", and

(3) by adding after and below paragraph (5) thereof the following new paragraph:

42 USC 1382a.

“(6) assistance referred to in section 1612(b)(11) for the 9-month period beginning on the date such funds are received (or for such longer period as the Secretary shall by regulations prescribe in cases where good cause is shown by the individual concerned for extending such period); and, for purposes of this paragraph, the term ‘assistance’ includes interest thereon which is excluded from income under section 1612(b)(12).”.

Effective date.

42 USC 1382b

note.

(b) The amendment made by this section shall be effective July 1, 1976, with respect to catastrophes which occurred on or after June 1, 1976, and before December 31, 1976. With respect to catastrophes which occurred on or after December 1, 1976, the amendment made by this section shall be effective the first day of the calendar quarter following enactment of this Act.

26 USC 3501.

SEC. 10. (a) Chapter 25 of the Internal Revenue Code of 1954 (relating to general provisions for employment taxes) is amended by adding at the end thereof the following new section:

26 USC 3506.

“SEC. 3506. INDIVIDUALS PROVIDING COMPANION SITTING PLACEMENT SERVICES.

“(a) IN GENERAL.—For purposes of this subtitle, a person engaged in the trade or business of putting sitters in touch with individuals who wish to employ them shall not be treated as the employer of such sitters (and such sitters shall not be treated as employees of such person) if such person does not pay or receive the salary or wages of the sitters and is compensated by the sitters or the persons who employ them on a fee basis.

“Sitters.”

“(b) DEFINITION.—For purposes of this section, the term ‘sitters’ means individuals who furnish personal attendance, companionship, or household care services to children or to individuals who are elderly or disabled.

Regulations.

“(c) REGULATIONS.—The Secretary shall prescribe such regulations as may be necessary to carry out the purpose of this section.”.

(b) The table of sections for such chapter is amended by adding at the end thereof the following new item:

“Sec. 3506. Individuals providing companion sitting placement services.”.

Effective date.

26 USC 3506

note.

(c) The amendments made by this section shall apply to remuneration received after December 31, 1974.

(d) The amendments made by this section shall not be construed as affecting (1) any individual's right to receive unemployment compensation based on services performed before the date of the enactment of this Act, or (2) any individual's eligibility for social security benefits to the extent based on services performed before that date.

SEC. 11. Section 457(c) of the Social Security Act is amended—

42 USC 657.

(a) in paragraph (1)—

(1) by striking out “such support payments” and inserting in lieu thereof “amounts of child support payments which represent monthly support payments”, and

(2) by inserting “, which represent monthly support payments,” immediately after “amounts so collected”, and

(b) in paragraph (2)—

(1) by striking out “such support payments” and inserting in lieu thereof “amounts of child support payments which represent monthly support payments”,

(2) by inserting “, which represents monthly support payments,” immediately after “amount so collected”, and

(3) by striking out the period at the end thereof and inserting in lieu of such period a comma, and

(c) by adding at the end thereof the following new provision: “and so much of any amounts of child support so collected as are in excess of the payments required to be made in paragraph (1) shall be distributed in the manner provided by subsection (b) (3) (A) and (B) with respect to excess amounts described in subsection (b).”.

Child support
proceeds,
distribution.

Approved November 12, 1977.

LEGISLATIVE HISTORY:

HOUSE REPORT No. 95-439 (Comm. on Ways and Means).

SENATE REPORT No. 95-456 (Comm. on Finance).

CONGRESSIONAL RECORD, Vol. 123 (1977):

July 18, considered and passed House.

Oct. 17, considered and passed Senate, amended.

Oct. 25, House concurred in Senate amendment with an amendment.

Oct. 27, Senate concurred in House amendment.