

SEC. 2. The right to alter, amend, or repeal this Act is reserved.

SEC. 3. Nothing in this Act shall be deemed to impair or affect any rights or powers of the United States, its agencies, instrumentalities, permittees, or licensees in, over, and to the use of the waters of the Upper Niobrara River Basin; nor to impair or affect their capacity to acquire rights in and to the use of said waters.

Approved August 4, 1969.

Public Law 91-53

AN ACT

August 7, 1969
[H. R. 9951]

To provide for the collection of the Federal unemployment tax in quarterly installments during each taxable year; to make status of employer depend on employment during preceding as well as current taxable year; to exclude from the computation of the excess the balance in the employment security administration account as of the close of fiscal years 1970 through 1972; to raise the limitation on the amount authorized to be made available for expenditure out of the employment security administration account by the amounts so excluded; and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 3306(a) of the Internal Revenue Code of 1954 (relating to definition of employer) is amended to read as follows:

“(a) EMPLOYER.—For purposes of this chapter, the term ‘employer’ does not include any person unless on each of some 20 days during the taxable year or during the preceding taxable year, each day being in a different calendar week, the total number of individuals who were employed by him in employment for some portion of the day (whether or not at the same moment of time) was 4 or more.”

Federal
unemployment
tax; employment
security; tax
surcharge.
68A Stat. 447.
26 USC 3306.

SEC. 2. COLLECTION OF FEDERAL UNEMPLOYMENT TAX ON QUARTERLY OR OTHER TIME PERIOD BASIS.

(a) QUARTERLY PAYMENT OF FEDERAL UNEMPLOYMENT TAX.—Subchapter A of chapter 62 of the Internal Revenue Code of 1954 (relating to place and due date for payment of tax) is amended by striking out section 6157 and by inserting in lieu thereof the following:

26 USC 6151-
6157.

“SEC. 6157. PAYMENT OF FEDERAL UNEMPLOYMENT TAX ON QUARTERLY OR OTHER TIME PERIOD BASIS.

“(a) GENERAL RULE. —Every person who for the calendar year is an employer (as defined in section 3306(a)) shall—

“(1) if the person in the preceding calendar year employed 4 or more employees in employment (within the meaning of section 3306 (c) and (d)) on each of some 20 days during such preceding calendar year, each such day being in a different calendar week, compute the tax imposed by section 3301 for each of the first three calendar quarters in the calendar year, and

77 Stat. 51.

“(2) if paragraph (1) does not apply, compute the tax imposed by section 3301—

“(A) for the period beginning with the first day of the calendar year and ending with the last day of the calendar quarter (excluding the last calendar quarter) in which such person becomes such an employer, and

“(B) for the third calendar quarter of such year, if the period specified in subparagraph (A) includes only the first two calendar quarters of the calendar year.

The tax for any calendar quarter or other period shall be computed as provided in subsection (b) and the tax as so computed shall, except as otherwise provided in subsections (c) and (d), be paid in such manner and at such time as may be provided in regulations prescribed by the Secretary or his delegate.

“(b) COMPUTATION OF TAX.—The tax for any calendar quarter or other period referred to in paragraph (1) or (2) of subsection (a) shall be computed by multiplying the amount of wages (as defined in section 3306(b)) paid in such calendar quarter or other period by the number of percentage points (including fractional points) by which the rate of tax specified in section 3301 exceeds 2.7 percent.

“(c) SPECIAL RULE FOR CALENDAR YEARS 1970 AND 1971.—For purposes of subsection (a), the tax computed as provided in subsection (b) for any calendar quarter or other period shall be reduced (1) by 66 $\frac{2}{3}$ percent if such quarter or period is in 1970, and (2) by 33 $\frac{1}{3}$ percent if such quarter or period is in 1971.

“(d) SPECIAL RULE WHERE ACCUMULATED AMOUNT DOES NOT EXCEED \$100.—Nothing in this section shall require the payment of tax with respect to any calendar quarter or other period if the tax under section 3301 for such period, plus any unpaid amounts for prior periods in the calendar year, does not exceed \$100.”

(b) ASSESSMENT AUTHORITY.—Section 6201(b) of such Code (relating to assessment authority) is amended to read as follows:

“(b) AMOUNT NOT TO BE ASSESSED.—

“(1) ESTIMATED INCOME TAX.—No unpaid amount of estimated tax under section 6153 or 6154 shall be assessed.

“(2) FEDERAL UNEMPLOYMENT TAX.—No unpaid amount of Federal unemployment tax for any calendar quarter or other period of a calendar year, computed as provided in section 6157, shall be assessed.”

(c) TREATMENT OF QUARTERLY PAYMENT OF FEDERAL UNEMPLOYMENT TAX.—Subchapter B of chapter 64 of such Code is amended by adding at the end thereof the following new section:

“SEC. 6317. PAYMENTS OF FEDERAL UNEMPLOYMENT TAX FOR CALENDAR QUARTER.

“Payment of Federal unemployment tax for a calendar quarter or other period within a calendar year pursuant to section 6157 shall be considered payment on account of the tax imposed by chapter 23 of such calendar year.”

(d) TIME TAX CONSIDERED PAID.—Section 6513 of such Code (relating to time return deemed filed and tax considered paid) is amended by adding at the end thereof the following new subsection:

“(e) PAYMENTS OF FEDERAL UNEMPLOYMENT TAX.—Notwithstanding subsection (a), for purposes of section 6511 any payment of tax imposed by chapter 23 which, pursuant to section 6157, is made for a calendar quarter or other period within a calendar year shall, if made before the last day prescribed for filing the return for the calendar year (determined without regard to any extension of time for filing), be considered made on such last day.”

(e) INTEREST ON UNDERPAYMENTS OR NONPAYMENT OF TAX.—Section 6601 of such Code (relating to interest on underpayment or nonpayment of tax) is amended by redesignating subsection (k) as subsection (l) and by adding a new subsection (k) to read as follows:

“(k) EXCEPTION AS TO FEDERAL UNEMPLOYMENT TAX.—This section shall not apply to any failure to make a payment of tax imposed by section 3301 for a calendar quarter or other period within a taxable year required under authority of section 6157.”

68A Stat. 439;
77 Stat. 51.
26 USC 3301.

68A Stat. 768.

82 Stat. 260.

Ante, p. 91.

26 USC 6311-
6316.

26 USC 3301-
3309.

26 USC 6513.

26 USC 6511.

80 Stat. 104.

(f) TECHNICAL AND CLERICAL AMENDMENTS.—

(1) The table of sections for subchapter A of chapter 62 of the Internal Revenue Code of 1954 is amended by striking out

26 USC 6151-6157.

“Sec. 6157. Payment of taxes under provisions of the Tariff Act.”

and inserting in lieu thereof

“Sec. 6157. Payment of Federal unemployment tax on quarterly or other time period basis.”

(2) The table of sections for subchapter B of chapter 64 of such Code is amended by adding at the end thereof the following:

“Sec. 6317. Payments of Federal unemployment tax for calendar quarter.”

SEC. 3. EMPLOYMENT SECURITY ADMINISTRATION ACCOUNT.

(a) Paragraph (3) of section 901(c) of the Social Security Act is amended to read as follows:

77 Stat. 51.
42 USC 1101.

“(3) For purposes of paragraph (1)(A), the limitation on the amount authorized to be made available for any fiscal year is an amount equal to 95 percent of the amount estimated and set forth in the budget of the United States Government for such fiscal year as the net receipts during such year under the Federal Unemployment Tax Act; except that this limitation is increased by any unexpended amount retained in the employment security administration account in accordance with section 901(f)(2)(B). Each estimate of net receipts under this paragraph shall be based upon a tax rate of 0.4 percent.”

68A Stat. 439.
26 USC 3301-3309.
Infra.

(b) Paragraph (2) of section 901(f) of such Act is amended (1) by striking out “The” and inserting in lieu thereof “(A) Except as provided in subparagraph (B), the”, and (2) by adding at the end thereof the following:

74 Stat. 973.
42 USC 1101.

“(B) With respect to the fiscal years ending June 30, 1970, June 30, 1971, and June 30, 1972, the balance in the employment security administration account at the close of each such fiscal year shall not be considered excess but shall be retained in the account for use as provided in paragraph (1) of subsection (c).”

SEC. 4. EFFECTIVE DATE.

(a) The amendments made by the first two sections of this Act shall apply with respect to calendar years beginning after December 31, 1969.

(b) The amendments made by section 3 shall take effect upon enactment of this Act.

SEC. 5. EXTENSION OF TAX SURCHARGE.

(a) SURCHARGE EXTENSION.—Section 51(a) of the Internal Revenue Code of 1954 (relating to imposition of tax surcharge) is amended—

82 Stat. 252;
Post, p. 657.
26 USC 51.

(1) by striking out so much of paragraph (1)(A) as follows the table heading “CALENDAR YEAR 1969” and inserting in lieu thereof the following:

TABLE 1.—SINGLE PERSON (OTHER THAN HEAD OF HOUSEHOLD) AND MARRIED PERSONS FILING SEPARATE RETURN

If the adjusted tax is:			If the adjusted tax is:			If the adjusted tax is:		
At least	But less than	The tax is—	At least	But less than	The tax is—	At least	But less than	The tax is—
0	\$148	0	\$268	\$273	\$25	\$495	\$505	\$50
\$148	153	\$1	273	278	26	505	515	51
153	158	2	278	283	27	515	525	52
158	163	3	283	288	28	525	535	53
163	168	4	288	295	29	535	545	54
168	173	5	295	305	30	545	555	55
173	178	6	305	315	31	555	565	56
178	183	7	315	325	32	565	575	57
183	188	8	325	335	33	575	585	58
188	193	9	335	345	34	585	595	59
193	198	10	345	355	35	595	605	60
198	203	11	355	365	36	605	615	61
203	208	12	365	375	37	615	625	62
208	213	13	375	385	38	625	635	63
213	218	14	385	395	39	635	645	64
218	223	15	395	405	40	645	655	65
223	228	16	405	415	41	655	665	66
228	233	17	415	425	42	665	675	67
233	238	18	425	435	43	675	685	68
238	243	19	435	445	44	685	695	69
243	248	20	445	455	45	695	705	70
248	253	21	455	465	46	705	715	71
253	258	22	465	475	47	715	725	72
258	263	23	475	485	48	725	735	73
263	268	24	485	495	49	735 and over, 10% of the adjusted tax		

TABLE 2.—HEAD OF HOUSEHOLD

If the adjusted tax is:			If the adjusted tax is:			If the adjusted tax is:		
At least	But less than	The tax is—	At least	But less than	The tax is—	At least	But less than	The tax is—
0	\$223	0	\$343	\$348	\$25	\$495	\$505	\$50
\$223	228	\$1	348	353	26	505	515	51
228	233	2	353	358	27	515	525	52
233	238	3	358	363	28	525	535	53
238	243	4	363	368	29	535	545	54
243	248	5	368	373	30	545	555	55
248	253	6	373	378	31	555	565	56
253	258	7	378	383	32	565	575	57
258	263	8	383	388	33	575	585	58
263	268	9	388	393	34	585	595	59
268	273	10	393	398	35	595	605	60
273	278	11	398	403	36	605	615	61
278	283	12	403	408	37	615	625	62
283	288	13	408	413	38	625	635	63
288	293	14	413	418	39	635	645	64
293	298	15	418	423	40	645	655	65
298	303	16	423	428	41	655	665	66
303	308	17	428	433	42	665	675	67
308	313	18	433	438	43	675	685	68
313	318	19	438	445	44	685	695	69
318	323	20	445	455	45	695	705	70
323	328	21	455	465	46	705	715	71
328	333	22	465	475	47	715	725	72
333	338	23	475	485	48	725	735	73
338	343	24	485	495	49	735 and over, 10% of the adjusted tax		

"TABLE 3.—MARRIED PERSONS OR SURVIVING SPOUSE FILING JOINT RETURN

If the adjusted tax is:			If the adjusted tax is:			If the adjusted tax is:		
At least	But less than	The tax is—	At least	But less than	The tax is—	At least	But less than	The tax is—
0	\$293	0	\$413	\$418	\$25	\$538	\$543	\$50
\$293	298	\$1	418	423	26	543	548	51
298	303	2	423	428	27	548	553	52
303	308	3	428	433	28	553	558	53
308	313	4	433	438	29	558	563	54
313	318	5	438	443	30	563	568	55
318	323	6	443	448	31	568	573	56
323	328	7	448	453	32	573	578	57
328	333	8	453	458	33	578	585	58
333	338	9	458	463	34	585	595	59
338	343	10	463	468	35	595	605	60
343	348	11	468	473	36	605	615	61
348	353	12	473	478	37	615	625	62
353	358	13	478	483	38	625	635	63
358	363	14	483	488	39	635	645	64
363	368	15	488	493	40	645	655	65
368	373	16	493	498	41	655	665	66
373	378	17	498	503	42	665	675	67
378	383	18	503	508	43	675	685	68
383	388	19	508	513	44	685	695	69
388	393	20	513	518	45	695	705	70
393	398	21	518	523	46	705	715	71
398	403	22	523	528	47	715	725	72
403	408	23	528	533	48	725	735	73
408	413	24	533	538	49	735 and over, 10% of the adjusted tax"		

(2) by striking out the table in paragraph (1) (B) and inserting in lieu thereof the following table: 82 Stat. 254; Post, p. 658. 26 USC 51.

"Calendar year	Percent	
	Estates and trusts	Corporations
1968.....	7.5	10.0
1969.....	10.0	10.0"

and

(3) by striking out "July 1, 1969" each place it appears in paragraph (2) (A) and inserting in lieu thereof "January 1, 1970". 82 Stat. 254; Post, p. 659.

(b) RECEIPT OF MINIMUM DISTRIBUTIONS.—The last sentence of section 963(b) of such Code (relating to receipt of minimum distributions by domestic corporations) is amended by striking out "June 30, 1969" and inserting in lieu thereof "December 31, 1969". Surcharge period. 82 Stat. 256; Post, p. 659. 26 USC 963.

(c) EFFECTIVE DATES.—

(1) IN GENERAL.—The amendments made by subsections (a) and (b) shall apply to taxable years ending after June 30, 1969, and beginning before January 1, 1970.

(2) DECLARATIONS OF ESTIMATED TAX.—If any taxpayer is required to make a declaration or amended declaration of estimated tax, or to pay any amount or additional amount of estimated tax, by reason of the amendments made by this section, such amount or additional amount shall be paid ratably on or before each of the remaining installment dates for the taxable year beginning with the first installment date on or after the 30th

day after the date of enactment of this Act. With respect to any declaration or payment of estimated tax before such first installment date, sections 6015, 6154, 6654, and 6655 of the Internal Revenue Code of 1954 shall be applied without regard to the amendments made by this section. For purposes of this paragraph, the term "installment date" means any date on which, under section 6153 or 6154 of such Code (whichever is applicable), an installment payment of estimated tax is required to be made by the taxpayer.

68A Stat. 737-825.
82 Stat. 260.
"Installment date."

SEC. 6. EXTENSION OF WITHHOLDING TAX.

(a) Section 3402 of the Internal Revenue Code of 1954 (relating to income tax collected at source) is amended—

26 USC 3402.
Ante, p. 42;
Post, pp.686-705.

- (1) by striking out "July 31, 1969" in subsection (a) (1) and inserting in lieu thereof "December 31, 1969";
- (2) by striking out "August 1, 1969" in subsection (a) (2) and inserting in lieu thereof "January 1, 1970"; and
- (3) by striking out "August 1, 1969" in subsection (c) (6) and inserting in lieu thereof "January 1, 1970".

(b) The amendments made by this section shall apply with respect to wages paid after July 31, 1969, and before January 1, 1970.

Approved August 7, 1969.

Effective date.

Public Law 91-54

AN ACT

August 9, 1969
[H. R. 10946]

To promote health and safety in the building trades and construction industry in all Federal and federally financed or federally assisted construction projects.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Contract Work Hours Standards Act is amended by adding at the end thereof the following:

Contract Work Hours Standards Act, amendment.
Construction industry, health and safety standards.
76 Stat. 357.
40 USC 327 note.

"SEC. 107. (a) It shall be a condition of each contract which is entered into under legislation subject to Reorganization Plan Numbered 14 of 1950 (64 Stat. 1267), and is for construction, alteration, and/or repair, including painting and decorating, that no contractor or subcontractor contracting for any part of the contract work shall require any laborer or mechanic employed in the performance of the contract to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous to his health or safety, as determined under construction safety and health standards promulgated by the Secretary by regulation based on proceedings pursuant to section 553 of title 5, United States Code, provided that such proceedings include a hearing of the nature authorized by said section. In formulating such standards, the Secretary shall consult with the Advisory Committee created by subsection (e).

80 Stat. 383.

"(b) The Secretary is authorized to make such inspections, hold such hearings, issue such orders, and make such decisions based on findings of fact, as are deemed necessary to gain compliance with this section and any health and safety standard promulgated by the Secretary under subsection (a), and for such purposes the Secretary and the United States district courts shall have the authority and jurisdiction provided by sections 4 and 5 of the Act of June 30, 1936 (41 U.S.C. 38, 39). In the event that the Secretary of Labor determines noncompliance under the provisions of this section after an opportunity for an adjudicatory hearing by the Secretary of any condi-

Noncompliance.

49 Stat. 2038.
Opportunity for hearing.