

Public Law 86-437

AN ACT

April 22, 1960
[H. R. 135]

To amend the Internal Revenue Code of 1954 to exclude from gross income amounts paid by the United States to certain nonresident alien employees or their beneficiaries.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 402(a) of the Internal Revenue Code of 1954 (relating to the taxability of a beneficiary of an employees' trust) is amended by adding at the end thereof the following new paragraph:

Taxes.
Employees'
trusts, taxability.
68A Stat. 135.
26 USC 402(a).

“(4) DISTRIBUTIONS BY UNITED STATES TO NONRESIDENT ALIENS.—

The amount includible under paragraph (1) or (2) of this subsection in the gross income of a nonresident alien individual with respect to a distribution made by the United States in respect of services performed by an employee of the United States shall not exceed an amount which bears the same ratio to the amount includible in gross income without regard to this paragraph as—

“(A) the aggregate basic salary paid by the United States to such employee for such services, reduced by the amount of such basic salary which was not includible in gross income by reason of being from sources without the United States, bears to

“(B) the aggregate basic salary paid by the United States to such employee for such services.

In the case of distributions under the Civil Service Retirement Act (5 U.S.C. 2251), the term ‘basic salary’ shall have the meaning provided in section 1(d) of such Act.”

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70 Stat. 743.

SEC. 2. (a) The first sentence of section 402(a)(1) of the Internal Revenue Code of 1954 (relating to general rule for taxability of beneficiary of exempt trust) is amended by striking out “paragraph (2),” and inserting in lieu thereof “paragraphs (2) and (4).”

Exempt trusts,
taxability.

(b) Subsection (d) of section 871 of such Code (relating to the tax imposed on nonresident alien individuals) is amended to read as follows:

Nonresident
aliens, taxes.
68A Stat. 278.
26 USC 871.

“(d) CROSS REFERENCES.—

“(1) For doubling of tax on citizens of certain foreign countries, see section 891.

“(2) For tax treatment of certain amounts distributed by the United States to nonresident alien individuals, see section 402(a)(4).”

SEC. 3. The amendments made by this Act shall apply only with respect to taxable years beginning after December 31, 1959.

Applicability
date.

Approved April 22, 1960.

Public Law 86-438

AN ACT

April 22, 1960
[H. R. 1805]

To provide for the protection and preservation of the Antietam Battlefield in the State of Maryland.

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 is authorized to acquire such lands and interests in land and to enter into such agreements with the owners of land on behalf of themselves, their heirs and assigns with respect to the use thereof as the Secretary finds necessary to preserve, protect and improve the Antietam Battlefield comprising approximately 1,800 acres in the State of Maryland and the property of the

Antietam Battle-
field, Md.
Preservation.

United States thereon, to assure the public a full and unimpeded view thereof, and to provide for the maintenance of the site (other than those portions thereof which are occupied by public buildings and monuments and the Antietam National Cemetery) in, or its restoration to, substantially the condition in which it was at the time of the battle of Antietam. Not more than 600 acres of land, however, shall be acquired in fee by purchase or condemnation, but neither this limitation nor any other provision of law shall preclude such acquisition of the fee title to other lands and its immediate reconveyance to the former owner with such covenants, restrictions, or conditions as will accomplish the purposes of this Act: *Provided*, That the cost to the Government of any such transaction shall not exceed the reasonable value of the covenants, restrictions, or conditions thereby imposed on the property. Any acquisition authorized by this Act may be made without regard to the limitation set forth in the proviso contained in the Act of May 14, 1940 (54 Stat. 212). The Secretary shall report to the Congress at least once each year on any acquisition made or agreement entered into under this Act.

Approved April 22, 1960.

Public Law 86-439

AN ACT

To direct the Secretary of the Interior to convey certain lands to the city of Tillamook, Oregon.

April 22, 1960
[H. R. 3676]

Tillamook, Oreg.
Land conveyance.

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 is directed to convey all the right, title, and interest of the United States in and to lot 4, section 25, township 1 south, range 10 west, Willamette meridian, Oregon, embracing some 1.98 acres, to the city of Tillamook, Oregon, upon the payment of the fair market value of the land conveyed: *Provided*, That in the disposition, by sale, lease, or otherwise, or any tract of the land conveyed by this Act which is occupied or developed for municipal, business, residential, or other beneficial purposes on the date of approval of this Act, the city of Tillamook shall afford a preference right to the occupant thereof on the date of approval of this Act, or his successor in interest. Where the tract is occupied by a person other than the owner of the improvements thereon, the owner of the improvements shall, for the purposes of this subsection, be considered the occupant of the tract.

SEC. 2. The execution of the conveyance directed by section 1 of this Act shall not relieve any occupants of those lands of any liability, existing on the date of that conveyance, to the United States for unauthorized use of the conveyed lands.

Approved April 22, 1960.

Public Law 86-440

AN ACT

To amend section 4071 of the Internal Revenue Code of 1954 so as to fix a tax of 1 cent per pound of certain laminated tires produced from used tires.

April 22, 1960
[H. R. 6785]

Taxes.
Laminated tires.
70 Stat. 388.
26 USC 4071.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 4071 (a) of the Internal Revenue Code of 1954 (relating to tax on tires and tubes) is amended—