

Public Law 95-365
95th Congress

An Act

To amend title 5, United States Code, to provide for the application of local withholding taxes to Federal employees who are residents of such locality.

Sept. 15, 1978
[H.R. 8342]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) the second sentence of section 5520(a) of title 5, United States Code, is amended to read as follows: "The agreement shall provide that the head of each agency of the United States shall comply with the requirements of the city or county ordinance in the case of any employee of the agency who is subject to the tax and (i) whose regular place of Federal employment is within the jurisdiction of the city or county with which the agreement is made or (ii) is a resident of such city or county."

Federal employees, local withholding taxes.

(b) The last sentence of section 5520(a) of title 5, United States Code, is amended by striking out "not a resident of the State" and inserting in lieu thereof "not a resident of, or whose regular place of Federal employment is not within, the State".

SEC. 2. The amendments made by the first section of this Act shall take effect on the 90th day after the date of the enactment of this Act.

Effective date.
5 USC 5520 note.

Approved September 15, 1978.

LEGISLATIVE HISTORY:

HOUSE REPORT No. 594 (Comm. on Post Office and Civil Service).

SENATE REPORT No. 95-1083 (Comm. on Governmental Affairs).

CONGRESSIONAL RECORD:

Vol. 123 (1977): Sept. 19, considered and passed House.

Vol. 124 (1978): Aug. 18, considered and passed Senate.