

(1) in the case of an individual who is a former Speaker on October 1, 1993, for 5 years, commencing on October 1, 1993; and

(2) in the case of an individual who becomes a former Speaker after October 1, 1993, for 5 years, commencing at the expiration of the term of office of the individual as a Representative in Congress.

(Pub. L. 103-69, title I, § 101A(a), Aug. 11, 1993, 107 Stat. 699.)

#### CODIFICATION

Section is based on section 8 of House Resolution No. 1238, Ninety-first Congress, Dec. 23, 1970, as added by Pub. L. 103-69. House Resolution No. 1238 was enacted into permanent law by Pub. L. 91-665, ch. VIII, Jan. 8, 1971, 84 Stat. 1989.

#### EFFECTIVE DATE

Section 101A(b) of Pub. L. 103-69 provided that: “The amendment made by subsection (a) [enacting this section] shall take effect on October 1, 1993.”

### § 31c. Repealed. Pub. L. 97-51, § 139(b)(2), Oct. 1, 1981, 95 Stat. 967

Section, acts July 9, 1952, ch. 598, 66 Stat. 467; Aug. 1, 1953, ch. 304, title I, 67 Stat. 322, provided that, for taxable years beginning after Dec. 31, 1953, the place of residence of a Member of Congress (including any Delegate and Resident Commissioner) within the State, congressional district, Territory, or possession which he represented in Congress would be considered his home for the purposes of tax provisions making deductible certain living expenses away from home, but that amounts expended by such Member within each taxable year for living expenses could not be deducted for income tax purposes in excess of \$3,000.

#### EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1980, see section 139(b)(3) of Pub. L. 97-51, as amended, set out as an Effective Date of 1981 Amendment note under section 162 of Title 26, Internal Revenue Code.

### § 32. Compensation of President pro tempore of Senate

Whenever there is no Vice President, the President of the Senate for the time being is entitled to the compensation provided by law for the Vice President.

(R.S. § 36.)

#### CODIFICATION

R.S. § 36 derived from act Aug. 16, 1856, ch. 123, § 2, 11 Stat. 48.

#### CROSS REFERENCES

Compensation of Vice President, see section 104 of Title 3, The President.

### § 32a. Compensation of Deputy President pro tempore of Senate

Effective January 5, 1977, the compensation of a Deputy President pro tempore of the Senate shall be at a rate equal to the rate of annual compensation of the President pro tempore and the Majority and Minority Leaders of the Senate.

(Pub. L. 95-26, title I, May 4, 1977, 91 Stat. 79.)

#### CODIFICATION

Section is from the Supplemental Appropriations Act, 1977.

### § 32b. Expense allowance of President pro tempore of Senate; methods of payment; taxability

Effective with fiscal year 1978 and each fiscal year thereafter, there is hereby authorized an expense allowance for the President Pro Tempore which shall not exceed \$40,000 each fiscal year. The President Pro Tempore may receive the expense allowance (1) as reimbursement for actual expenses incurred upon certification and documentation of such expenses by the President Pro Tempore, or (2) in equal monthly payments. Such amounts paid to the President Pro Tempore as reimbursement of actual expenses incurred upon certification and documentation pursuant to this provision, shall not be reported as income, and the expenses so reimbursed shall not be allowed as a deduction, under title 26.

(Pub. L. 95-355, title I, Sept. 8, 1978, 92 Stat. 532; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 108-7, div. H, title I, § 1(b)(2), Feb. 20, 2003, 117 Stat. 349; Pub. L. 108-447, div. G, title I, § 13(a)(2), Dec. 8, 2004, 118 Stat. 3171.)

#### AMENDMENTS

2004—Pub. L. 108-447 substituted “\$40,000” for “\$20,000”.

2003—Pub. L. 108-7 substituted “\$20,000” for “\$10,000”.

1986—Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”, which for purposes of codification was translated as “title 26” thus requiring no change in text.

#### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-447 applicable to fiscal year 2005 and each fiscal year thereafter, see section 13(c) of Pub. L. 108-447, set out as a note under section 31a-1 of this title.

#### EFFECTIVE DATE OF 2003 AMENDMENT

Amendment by Pub. L. 108-7 applicable to fiscal year 2003 and each fiscal year thereafter, see section 1(f) of Pub. L. 108-7, set out as a note under section 31a-1 of this title.

#### OFFICE OF THE PRESIDENT PRO TEMPORE EMERITUS OF THE SENATE

Pub. L. 108-7, div. H, title I, § 7, Feb. 20, 2003, 117 Stat. 350, as amended by Pub. L. 108-447, div. G, title I, §§ 4, 13(b), Dec. 8, 2004, 118 Stat. 3169, 3171; Pub. L. 110-161, div. H, title I, § 2, Dec. 26, 2007, 121 Stat. 2221, established the Office of the President pro tempore emeritus of the Senate applicable only with respect to the 108th Congress, the 109th Congress, and the 110th Congress.

### § 33. Senators’ salaries

Senators elected, whose term of office begins on the 3d day of January, and whose credentials in due form of law shall have been presented in the Senate, may receive their compensation from the beginning of their term.

(June 19, 1934, ch. 648, title I, § 1, 48 Stat. 1022; Pub. L. 97-51, § 112(b)(2), Oct. 1, 1981, 95 Stat. 963.)

#### PRIOR PROVISIONS

A prior section 33, act Mar. 3, 1883, ch. 143, 22 Stat. 632, entitled Senators to receive their compensation monthly, from the beginning of their term, prior to repeal by section 112(b)(1) of Pub. L. 97-51.

#### AMENDMENTS

1981—Pub. L. 97-51 struck out “monthly” after “may receive their compensation”.