

§ 161. Tax exemption of gifts, etc., to Library of Congress

Gifts or bequests or devises to or for the benefit of the Library of Congress, including those to the board, and the income therefrom, shall be exempt from all Federal taxes, including all taxes levied by the District of Columbia.

(Mar. 3, 1925, ch. 423, § 5, 43 Stat. 1108; Oct. 2, 1942, ch. 576, 56 Stat. 765.)

AMENDMENTS

1942—Act Oct. 2, 1942, included devises in the exemptions, and exempted gifts, bequests and devises, and the income therefrom, from taxes levied by the District of Columbia.

§ 162. Compensation of Library of Congress employees

Employees of the Library of Congress who perform special functions for the performance of which funds have been entrusted to the board or the librarian, or in connection with cooperative undertakings in which the Library of Congress is engaged, shall not be subject to section 209 of title 18; and section 5533 of title 5 shall not apply to any additional compensation so paid to such employees.

(Mar. 3, 1925, ch. 423, § 6, 43 Stat. 1108; Jan. 27, 1926, ch. 6, § 2, 44 Stat. 2; Pub. L. 88-448, title IV, § 401(j), Aug. 19, 1964, 78 Stat. 491.)

CODIFICATION

“Section 209 of title 18” substituted in text for reference to the Act of March 3, 1917, 39 Stat. 1106 (5 U.S.C. 66), on authority of (1) act June 25, 1948, ch. 645, 62 Stat. 683, section 1 of which enacted Title 18, Crimes and Criminal Procedure, and which enacted in section 1914 of Title 18 the provisions formerly classified to section 66 of Title 5; and (2) section 2 of Pub. L. 87-849, Oct. 23, 1962, 76 Stat. 1126, which repealed section 1914 of Title 18 and supplanted it with section 209, and which provided that exemptions from section 1914 shall be deemed exemptions from section 209. For further details, see Exemptions note set out under section 203 of Title 18.

“Section 5533 of title 5” substituted in text for “section 301 of the Dual Compensation Act [5 U.S.C. 3105]” on authority of sec. 7(b) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 631, the first section of which enacted Title 5, Government Organization and Employees.

Section was formerly classified to sections 60 and 65 of Title 5 prior to the general revision and enactment of Title 5, Government Organization and Employees, by Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 378.

AMENDMENTS

1964—Pub. L. 88-448 substituted “and section 301 of the Dual Compensation Act [5 U.S.C. 3105] shall not apply to any additional compensation so paid to such employees” for “nor shall any additional compensation so paid to such employees be construed as a double salary under the provisions of section 6 of the Act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1917, as amended (Thirty-ninth Statutes at Large, page 582) [5 U.S.C. 58]”.

1926—Act Jan. 27, 1926, struck out the comma after “undertakings”.

EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-448 effective on first day of first month which begins later than the ninetieth day following Aug. 19, 1964, see section 403 of Pub. L. 88-448, title IV, Aug. 19, 1964, 78 Stat. 496.

§ 162a. Gross salary of Library of Congress employees

Hereafter the gross salary of any position in the Library which is augmented by payment of an honorarium from other than appropriated funds under terms of section 162 of this title shall not exceed an amount, which when combined with such honorarium, will exceed the maximum salary provided in chapter 51 and subchapter III of chapter 53 of title 5.

(June 22, 1949, ch. 235, § 101, 63 Stat. 226; Oct. 28, 1949, ch. 782, title XI, § 1106(a), 63 Stat. 972.)

CODIFICATION

“Chapter 51 and subchapter III of chapter 53 of title 5” substituted in text for “the Classification Act of 1949” on authority of section 7(b) of Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 631, section 1 of which enacted Title 5, Government Organization and Employees.

AMENDMENTS

1949—Act Oct. 28, 1949, substituted “Classification Act of 1949” for “Classification Act of 1923”.

REPEALS

Act Oct. 28, 1949, ch. 782, cited as a credit to this section, was repealed (subject to a savings clause) by Pub. L. 89-554, Sept. 6, 1966, § 8, 80 Stat. 632, 655.

§ 162b. Little Scholars Child Development Center; employee compensation and personnel matters

(a) Election of coverage; creditable service; qualification for survivor annuities and disability benefits; contributions to thrift savings plan; certification concerning creditable service

(1) This subsection shall apply to any individual who—

(A) is employed by the Library of Congress Child Development Center (known as the “Little Scholars Child Development Center”, in this section referred to as the “Center”) established under section 205(g)(1) of the Legislative Branch Appropriations Act, 1991; and

(B) makes an election to be covered by this subsection with the Librarian of Congress, not later than the later of—

(i) 60 days after December 21, 2000; or

(ii) 60 days after the date the individual begins such employment.

(2)(A) Any individual described under paragraph (1) may be credited, under section 8411 of title 5 for service as an employee of the Center before December 21, 2000, if such employee makes a payment of the deposit under section 8411(f)(2) of such title without application of section 8411(b)(3) of such title.

(B) An individual described under paragraph (1) shall be credited under section 8411 of title 5 for any service as an employee of the Center on or after December 21, 2000, if such employee has such amounts deducted and withheld from his pay as determined by the Office of Personnel Management which would be deducted and withheld from the basic pay of an employee under section 8422 of title 5.

(3) Notwithstanding any other provision of this subsection, any service performed by an individual described under paragraph (1) as an employee of the Center is deemed to be civilian

service creditable under section 8411 of title 5 for purposes of qualifying for survivor annuities and disability benefits under subchapters IV and V of chapter 84 of such title, if such individual makes payment of an amount, determined by the Office of Personnel Management, which would have been deducted and withheld from the basic pay of such individual if such individual had been an employee subject to section 8422 of title 5 for such period so credited, together with interest thereon.

(4) An individual described under paragraph (1) shall be deemed an employee for purposes of chapter 84 of title 5, including subchapter III of such title,¹ and may make contributions under section 8432 of such title effective for the first applicable pay period beginning on or after the date such individual elects coverage under this section.

(5) The Office of Personnel Management shall accept the certification of the Librarian of Congress concerning creditable service for purposes of this subsection.

(b) Health insurance coverage

Any individual who is employed by the Center on or after the date of enactment of this Act [December 21, 2000], shall be deemed an employee under section 8901(1) of title 5 for purposes of health insurance coverage under chapter 89 of such title. An individual who is an employee of the Center on the date of enactment of this Act may elect coverage under this subsection before the 60th day after the date of enactment of this Act, and during such periods as determined by the Office of Personnel Management for employees of the Center employed after such date.

(c) Life insurance coverage

An individual who is employed by the Center shall be deemed an employee under section 8701(a) of title 5 for purposes of life insurance coverage under chapter 87 of such title.

(d) Government contributions by Librarian from available appropriations

Government contributions for individuals receiving benefits under this section, as computed under sections 8423, 8432, 8708, and 8906² shall be made by the Librarian of Congress from any appropriations available to the Library of Congress.

(e) Payroll and personnel functions of Library of Congress

The Library of Congress, directly or by agreement with its designated representative, shall—

(1) process payroll for Center employees, including making deductions and withholdings from the pay of employees in the amounts determined under sections 8422, 8432, 8707, and 8905 of title 5;

(2) maintain appropriate personnel and payroll records for Center employees, and transmit appropriate information and records to the Office of Personnel Management; and

(3) transmit funds for Government and employee contributions under this section to the Office of Personnel Management.

¹ So in original. Probably should be “chapter.”

² So in original. Probably should be followed by “of title 5”.

(f) Responsibilities of Center

The Center shall—

(1) pay to the Library of Congress funds sufficient to cover the gross salary and the employer’s share of taxes under section 3111 of title 26 for Center employees, in amounts computed by the Library of Congress;

(2) as required by the Library of Congress, reimburse the Library of Congress for reasonable administrative costs incurred under subsection (e)(1);

(3) comply with regulations and procedures prescribed by the Librarian of Congress for administration of this section;

(4) maintain appropriate records on all Center employees, as required by the Librarian of Congress; and

(5) consult with the Librarian of Congress on the administration and implementation of this section.

(g) Regulations

The Librarian of Congress may prescribe regulations to carry out this section.

(Pub. L. 106-554, §1(a)(2) [title II, §210], Dec. 21, 2000, 114 Stat. 2763, 2763A-114.)

REFERENCES IN TEXT

Section 205(g)(1) of the Legislative Branch Appropriations Act, 1991, referred to in subsec. (a)(1)(A), is section 205(g)(1) of Pub. L. 101-520, which is set out as a note under section 141 of this title.

§ 163. Omitted

CODIFICATION

Section, act Mar. 3, 1925, ch. 423, §7, 43 Stat. 1108, which required the Library of Congress Trust Fund Board to submit an annual report to Congress on monies or securities received and held and operations, terminated, effective May 15, 2000, pursuant to section 3003 of Pub. L. 104-66, as amended, set out as a note under section 1113 of Title 31, Money and Finance. See, also, page 10 of House Document No. 103-7.

§ 164. Index and digest of State legislation; preparation

The Librarian of Congress is authorized and directed to prepare biennially an index to the legislation of the States of the United States enacted during the biennium, together with a supplemental digest of the more important legislation of the period.

(Feb. 10, 1927, ch. 99, §1, 44 Stat. 1066; Feb. 28, 1929, ch. 367, §1, 45 Stat. 1398.)

AMENDMENTS

1929—Act Feb. 28, 1929, repealed provision that the Librarian of Congress report biennially to Congress an index and digest of State legislation.

§ 164a. Official distribution of State legislation index and digest

The Librarian of Congress is directed to have the indexes and digests authorized by section 164 of this title printed and bound for official distribution only.

(Feb. 28, 1929, ch. 367, §1, 45 Stat. 1398.)

§ 165. Authorization for appropriation for biennial index

There is authorized to be appropriated annually for carrying out the provisions of section