

Act June 25, 1936, provided that the Supreme Court of the District of Columbia is to be known as the District Court of the United States for the District of Columbia.

#### § 160. Disbursement of gifts, etc., to Library

Nothing in sections 154 to 162 and 163<sup>1</sup> of this title shall be construed as prohibiting or restricting the Librarian of Congress from accepting in the name of the United States gifts or bequests in the interest of the Library, its collections, or its service, of the following: (1) nonpersonal services; (2) voluntary and uncompensated personal services not to exceed \$10,000 per person, per year in value; and (3) gifts or bequests of money for immediate disbursement. Such gifts or bequests, after acceptance by the librarian, shall be paid by the donor or his representative to the Treasurer of the United States, whose receipts shall be their acquittance. The Treasurer of the United States shall enter them in a special account to the credit of the Library of Congress and subject to disbursement by the librarian for the purposes in each case specified. The Librarian shall make an annual public report regarding gifts accepted under this section.

Upon agreement by the Librarian of Congress and the Board, a gift or bequest accepted by the Librarian under the first paragraph of this section may be invested or reinvested in the same manner as provided for trust funds under section 157 of this title.

(Mar. 3, 1925, ch. 423, § 4, 43 Stat. 1108; Pub. L. 105-55, title II, § 208, Oct. 7, 1997, 111 Stat. 1194; Pub. L. 115-141, div. I, title I, § 152, Mar. 23, 2018, 132 Stat. 784.)

#### REFERENCES IN TEXT

Section 163 of this title, referred to in text, was omitted from the Code.

#### AMENDMENTS

2018—Pub. L. 115-141, in first paragraph, struck out “of money for immediate disbursement” after “gifts or bequests”, substituted “, of the following: (1) nonpersonal services; (2) voluntary and uncompensated personal services not to exceed \$10,000 per person, per year in value; and (3) gifts or bequests of money for immediate disbursement.” for period at end of first sentence, and inserted at end “The Librarian shall make an annual public report regarding gifts accepted under this section.”

1997—Pub. L. 105-55 added second par.

#### § 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.

<sup>1</sup> See References in Text note below.

#### § 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