to this joint resolution shall cover all obligations or expenditures incurred for any project or activity during the period for which funds or authority for such project or activity are available under this joint resolution.

SEC. 105. Expenditures made pursuant to this joint resolution shall be charged to the applicable appropriation, fund, or authorization whenever a bill in which such applicable appropriation, fund, or authorization is contained is enacted into law.

SEC. 106. No appropriation or fund made available or authority granted pursuant to this joint resolution shall be used to initiate or resume any project or activity for which appropriations, funds, or other authority were not available during the fiscal year 1973.

SEC. 107. Any appropriation for the fiscal year 1974 required to be apportioned pursuant to section 3679 of the Revised Statutes, as amended, may be apportioned on a basis indicating the need (to the extent any such increases cannot be absorbed within available appropriations) for a supplemental or deficiency estimate of appropriation to the extent necessary to permit payment of such pay increases as may be granted pursuant to law to civilian officers and employees and to active and retired military personnel. Each such appropriation shall otherwise be subject to the requirements of section 3679 of the Revised Statutes, as amended.

SEC. 108. Notwithstanding any other provision of law, on or after August 15, 1973, no funds herein or heretofore appropriated may be funds, prohibition. obligated or expended to finance directly or indirectly combat activities by United States military forces in or over or from off the shores of North Vietnam, South Vietnam, Laos or Cambodia.

SEC. 109. Appropriations and authority provided in this joint resolu-tion shall be available from July 1, 1973, and all obligations incurred in anticipation of the appropriations and authority provided in this joint resolution are hereby ratified and confirmed if otherwise in accordance with the provisions of this joint resolution.

SEC. 110. Unless specifically authorized by Congress, none of the funds herein appropriated under this joint resolution or heretofore appropriated under any other Act may be expended for the purpose of providing assistance in the reconstruction or rehabilitation of the Democratic Republic of Vietnam (North Vietnam).

SEC. 111. Any provision of law which requires unexpended funds to return to the general fund of the Treasury at the end of the fiscal year shall not be held to affect the status of any lawsuit or right of action involving the right to those funds.

Approved July 1, 1973.

Public Law 93-53

AN ACT

July 1, 1973 [H. R. 8410]

To continue the existing temporary increase in the public debt limit through November 30, 1973, and for other purposes.

Public debt limit. Temporary increase, continuation.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 101 of the Act of October 27, 1972, providing for a temporary increase in the

31 USC 665.

U.S. combat activities in Southeast Asia.

North Vietnam. funds, prohibition.

public debt limit for the fiscal year ending June 30, 1973 (Public Law 92–599), is amended by striking out "June 30, 1973" and inserting in lieu thereof "November 30, 1973".

SEC. 2. The last sentence of the second paragraph of the first section of the Second Liberty Bond Act, as amended (31 U.S.C. 752), is amended to read as follows: "Bonds authorized by this section may be issued from time to time to the public and to Government accounts at a rate or rates of interest exceeding $4\frac{1}{4}$ per centum per annum; except that bonds may not be issued under this section to the public, or sold by a Government account to the public, with a rate of interest exceeding $4\frac{1}{4}$ per centum per annum in an amount which would cause the face amount of bonds issued under this section then held by the public with rates of interest exceeding $4\frac{1}{4}$ per centum per annum to exceed $\frac{10,000,000,000."$

SEC. 3. (a) Section 22 of the Second Liberty Bond Act, as amended (31 U.S.C. 757c), is amended by adding at the end thereof the following new subsection:

 $i^{ii}(j)(1)$ The Secretary of the Treasury is authorized to prescribe by regulations that checks issued to individuals (other than trusts and estates) as refunds made in respect of the taxes imposed by subtitle A of the Internal Revenue Code of 1954 may, at the time and in the manner provided in such regulations, become United States savings bonds of series E. Except as provided in paragraph (2), bonds issued under this subsection shall be treated for all purposes of law as series E bonds issued under this section. This subsection shall apply only if the claim for refund was filed on or before the last day prescribed by law for filing the return (determined without extensions thereof) for the taxable year in respect of which the refund is made.

"(2) Any check-bond issued under this subsection shall bear an issue date of the first day of the first calendar month beginning after the close of the taxable year for which issued.

"(3) In the case of any check-bond issued under this subsection to joint payees, the regulations prescribed under this subsection may provide that either payee may redeem the bond upon his request."

(b) The amendment made by subsection (a) shall apply with respect to refunds made after December 31, 1973.

SEC. 4. (a) (1) Paragraph (1) of section 502 of the Social Security Act is amended by striking out "each of the next 4 fiscal years" and inserting in lieu thereof "each of the next 5 fiscal years".

(2) Paragraph (2) of section 502 of such Act is amended by striking out "June 30, 1974" and inserting in lieu thereof "June 30, 1975".

(3) Section 505(a) (8) of the Social Security Act is amended by striking out "July 1, 1973" and inserting in lieu thereof "July 1, 1974".

(4) Section 505(a) (9) of such Act is amended by striking out "July 1, 1973" and inserting in lieu thereof "July 1, 1974".

(5) Section 505(a) (10) of such Act is amended by striking out "July 1, 1973" and inserting in lieu thereof "July 1, 1974".

(6) Section 508(b) of such Act is amended by striking out "June 30, 1973" and inserting in lieu thereof "June 30, 1974".

(7) Section 509 (b) of such Act is amended by striking out "June 30, 1973" and inserting in lieu thereof "June 30, 1974".

86 Stat. 1324. 31 USC 757b note. Interest rates. 40 Stat. 288.

Tax refund check-bond. 49 Stat. 21; 59 Stat. 47.

68A Stat. 3; 83 Stat. 600. 26 USC 1 et seq.

Effective date.

Maternal and child health services.

86 Stat. 456. 42 USC 702.

42 USC 705.

42 USC 708.

42 USC 709.

86 Stat. 457. 42 USC 710. 81 Stat. 921. 42 USC 701.

(8) Section 510(b) of such Act is amended by striking out "June 30, 1973" and inserting in lieu thereof "June 30, 1974".

(b) Title V of the Social Security Act is amended by adding at the end thereof the following new section:

"SUPPLEMENTAL ALLOTMENTS

"SEC. 516. (a) (1) For each fiscal year (commencing with the fiscal year ending June 30, 1975), there shall (subject to paragraph (2)) be allotted to each State (from funds appropriated for such fiscal year pursuant to subsection (b)) an amount, which shall be in addition to and available for the same purposes as the allotments of such State (as determined under sections 503 and 504), equal to the excess (if any) of—

"(A) the amount of the allotment of such State (as determined under sections 503 and 504) for the fiscal year ending June 30, 1973, plus the amounts of any grants to such States under sections 508, 509, and 510, over

"(B) the amount of the allotment of such State (as determined under sections 503 and 504) for such fiscal year which commences after June 30, 1973.

"(2) No State shall receive an allotment under this section for any fiscal year, unless such State (in the administration of its State plan, approved under section 505) has in effect arrangements which the Secretary finds will provide for the continuation of appropriate services to population groups previously receiving services from funds made available (for the fiscal year ending June 30, 1974) to such State pursuant to sections 508, 509, and 510.

"(b) (1) (A) There are (subject to subparagraph (B)) hereby authorized to be appropriated for each fiscal year (commencing with the fiscal year ending June 30, 1975) such amounts as may be necessary to enable the Secretary to make the allotments authorized under subsection (a).

"(B) Nothing contained in subparagraph (A) shall be construed to authorize, for any fiscal year, the appropriation under this subsection of any amount which is in excess of the amount by which—

"(i) the amount authorized to be appropriated under section 501 for such year exceeds

"(ii) the total amounts appropriated pursuant to section 501 for such year.

"(2) If, for any fiscal years, the total amount appropriated pursuant to paragraph (1) is less than the total amount allotted to all States under subsection (a), then the amount of the allotment of each State (as determined under subsection (a)) shall be reduced to an amount which bears the same ratio to the total amount appropriated pursuant to paragraph (1) for such fiscal year as the amount of the allotment of such State (as determined under subsection (a)) bears to the total amount allotted to all States under subsection (a) for such fiscal year."

(c) (1) In the case of any State, if for the fiscal year ending June 30, 1974, the sum of—

(A) the amount of the allotment which such State would have received under section 503 of the Social Security Act for such year (if subsection (a) of this section had not been enacted), plus

42 USC 703, 704.

Ante, p. 135; Supra,

Ante, p. 135.

Appropriation.

Limitation.

(B) the amount of the allotment which such State would have received under section 504 of such Act for such year (if subsection (a) of this section had not been enacted),

is in excess of the sum of-

(C) the aggregate of the allotments which such State received (for the fiscal year ending June 30, 1973) under such sections 503 and 504, plus

(D) the aggregate of the grants received (for the fiscal year ending June 30, 1973) under sections 508, 509, and 510 of such Act,

then, for the fiscal year ending June 30, 1974, there shall be added to the allotments of such State, under sections 503 and 504 of such Act, in such proportion to each such allotment as the State shall specify, an amount equal to such excess.

(2) (A) There are (subject to subparagraph (B)) hereby authorized to be appropriated, for the fiscal year ending June 30, 1974, such amounts as may be necessary to make the increase in allotments provided for in paragraph (1).

(B) Nothing contained in subparagraph (A) shall be construed to authorize, for the fiscal year ending June 30, 1974, the appropriation under this paragraph of any amount which is in excess of the amount by which-

(i) the amount authorized to be appropriated under section 501 of such year, exceeds

(ii) the total amounts appropriated pursuant to section 501 for such year.

(3) If, for the fiscal year ending June 30, 1974, the amount appropriated pursuant to the preceding provisions of this subsection is less than the total of the amounts authorized to be added to the allotments of States (as determined under paragraph (1)), then the amount to be added to the allotment of each State shall be reduced to an amount which bears the same ratio to the amount so appropriated for such year as the amount to be added to the allotment of such State (as determined under paragraph (1)) bears to the total of the amounts to be added to the allotments of all States (as determined under paragraph (1)).

SEC. 5. Section 203(e)(2) of the Federal-State Extended Unemployment Compensation Act of 1970 is amended by adding at the end thereof the following: "Effective with respect to compensation 86 Stat. 1326. for weeks of unemployment beginning before January 1, 1974, and notes. beginning after the date of the enactment of this sentence (or, if later, the date established pursuant to State law), the State by law may provide that the determination of whether there has been a State 'off' indicator ending any extended benefit period shall be made under this subsection as if paragraph (1) did not contain subparagraph (A) thereof and may provide that the determination of whether there has been a State 'on' indicator beginning any extended benefit period shall be made under this subsection as if (i) paragraph (1) did not contain subparagraph (A) thereof, (ii) the 4 per centum contained in subparagraph (B) thereof were 4.5 per centum, and (iii) paragraph (1) of subsection (b) did not contain subparagraph (B) thereof. In the case of any individual who has a week with respect to which extended compensation was payable pursuant to a State law referred to in the preceding sentence, if the extended benefit period under such law does not expire before January 1, 1974, the eligibility period of such individual for purposes of such law shall end with the thirteenth week which begins after December 31, 1973."

81 Stat. 922. 42 USC 704.

Ante, pp. 135, 136.

Appropriation.

Limitation.

42 USC 701.

Unemployment compensation. 84 Stat. 709; 26 USC 3304

Presidential Election Campaign Fund. 80 Stat. 1587; 85 Stat. 573. 26 USC 6096. SEC. 6. (a) Section 6096 of the Internal Revenue Code of 1954 (relating to designation by individuals of income tax payments to Presidential Election Campaign Fund) is amended to read as follows:

"SEC. 6096. DESIGNATION BY INDIVIDUALS.

"(a) IN GENERAL.—Every individual (other than a nonresident alien) whose income tax liability for the taxable year is \$1 or more may designate that \$1 shall be paid over to the Presidential Election Campaign Fund in accordance with the provisions of section 9006(a). In the case of a joint return of husband and wife having an income tax liability of \$2 or more, each spouse may designate that \$1 shall be paid to the fund.

"(b) INCOME TAX LIABILITY.—For purposes of subsection (a), the income tax liability of an individual for any taxable year is the amount of the tax imposed by chapter 1 on such individual for such taxable year (as shown on his return), reduced by the sum of the credits (as shown in his return) allowable under sections 33, 37, 38, 40, and 41.

"(c) MANNER AND TIME OF DESIGNATION.—A designation under subsection (a) may be made with respect to any taxable year-

"(1) at the time of filing the return of the tax imposed by chapter 1 for such taxable year, or

"(2) at any other time (after the time of filing the return of the tax imposed by chapter 1 for such taxable year) specified in regulations prescribed by the Secretary or his delegate.

Such designation shall be made in such manner as the Secretary or his delegate prescribes by regulations except that, if such designation is made at the time of filing the return of the tax imposed by chapter 1 for such taxable year, such designation shall be made either on the first page of the return or on the page bearing the taxpayer's signature."

(b) Section 9006 of the Internal Revenue Code of 1954 (relating to payments to eligible candidates) is amended to read as follows:

"SEC. 9006. PAYMENTS TO ELIGIBLE CANDIDATES.

"(a) ESTABLISHMENT OF CAMPAIGN FUND.—There is hereby established on the books of the Treasury of the United States a special fund to be known as the 'Presidential Election Campaign Fund'. The Secretary shall, as provided by appropriation Acts, transfer to the fund an amount not in excess of the sum of the amounts designated (subsequent to the previous Presidential election) to the fund by individuals under section 6096.

"(b) TRANSFER TO THE GENERAL FUND.—If, after a Presidential election and after all eligible candidates have been paid the amount which they are entitled to receive under this chapter, there are moneys remaining in the fund, the Secretary shall transfer the moneys so remaining to the general fund of the Treasury.

"(c) PAYMENTS FROM THE FUND.—Upon receipt of a certification from the Comptroller General under section 9005 for payment to the eligible candidates of a political party, the Secretary shall pay to such candidates out of the fund the amount certified by the Comptroller General. Amounts paid to any such candidates shall be under the control of such candidates."

"(d) INSUFFICIENT AMOUNTS IN FUND.—If at the time of a certification by the Comptroller General under section 9005 for payment to the eligible candidates of a political party, the Secretary or his dele-

85 Stat. 567.

Supra.

Infra.

68A Stat, 13; 85 Stat, 553, 560. gate determines that the moneys in the fund are not, or may not be, sufficient to satisfy the full entitlements of the eligible candidates of all political parties, he shall withhold from such payment such amount as he determines to be necessary to assure that the eligible candidates of each political party will receive their pro rata share of their full entitlement. Amounts withheld by reason of the preceding sentence shall be paid when the Secretary or his delegate determines that there are sufficient moneys in the fund to pay such amounts, or portions thereof, to all eligible candidates from whom amounts have been withheld, but, if there are not sufficient moneys in the fund to satisfy the full entitlement of the eligible candidates of all political parties, the amounts so withheld shall be paid in such manner that the eligible candidates of each political party receive their pro rata share of their full entitlement."

(c) Sections 9003(b)(2), 9007(b)(3), and 9012(b)(1) of the $^{85}_{26}$ Usc $^{90}_{50}$ Internal Revenue Code of 1954 are each amended by striking out $^{9007, 9012}_{9007, 9012}$. "9006(c)" and inserting in lieu thereof "9006(d)".

(d) The amendments made by this section shall apply with respect to taxable years beginning after December 31, 1972. Any designation made under section 6096 of the Internal Revenue Code of 1954 (as in effect for taxable years beginning before January 1, 1973) for the account of the candidates of any specified political party shall, for purposes of section 9006(a) of such Code (as amended by subsection (b)), be treated solely as a designation to the Presidential Election Campaign Fund.

Approved July 1, 1973.

Public Law 93-54

AN ACT

To amend the Act of October 15, 1966 (80 Stat. 915), as amended, establishing a program for the preservation of additional historic properties throughout the Nation, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of October 15, 1966 (80 Stat. 915), as amended (16 U.S.C. 470) is further amended in the following respects:

(a) Section 108 is amended by deleting the first sentence and inserting in lieu thereof the following: "To carry out the provisions of this title, there are authorized to be appropriated not more than \$15,600,000 in fiscal year 1974, \$20,000,000 in fiscal year 1975, and \$24,400,000 in fiscal year 1976."

(b) Section 206 is amended by deleting all of subsection (c) and inserting in lieu thereof the following:

"(c) For the purposes of this section there are authorized to be appropriated not more than \$100,000 in fiscal year 1974, \$100,000 in fiscal year 1975, and \$125,000 in fiscal year 1976 : Provided, That effective January 1, 1974, no appropriation is authorized and no payment shall be made to the Centre in excess of 25 per centum of the total annual assessment of such organization."

(c) Section 201 is amended by inserting the following new Advisory Com subsection:

"(g) The Council shall continue in existence until December 31, 1985."

(d) Section 101(b)(1) is amended by deleting "and American Samoa." and inserting "American Samoa, and the Trust Territory of the Pacific Islands."

Approved July 1, 1973.

July 1, 1973 [8.1201]

85 Stat. 564. 26 USC 9003,

Effective date.

Historic property preservation program.

Extension.

84 Stat. 204. 16 USC 470h.

International study centre, U.S. participation. 16 USC 470n.

Advisory Counsion.

16 USC 470i.

16 USC 470a.