

Public Law 89-367

March 15, 1966
[H. R. 12889]

AN ACT

To authorize appropriations during the fiscal year 1966 for procurement of aircraft, missiles, naval vessels, tracked combat vehicles, research, development, test, evaluation, and military construction for the Armed Forces, and for other purposes.

Armed Forces.
Supplemental
appropriation au-
thorization, 1966.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

TITLE I—PROCUREMENT

79 Stat. 127.

SEC. 101. In addition to the funds authorized to be appropriated under Public Law 89-37 there is hereby authorized to be appropriated during the fiscal year 1966 for the use of the Armed Forces of the United States for procurement of aircraft, missiles, naval vessels, and tracked combat vehicles in amounts as follows:

AIRCRAFT

For aircraft: for the Army, \$825,600,000; for the Navy and the Marine Corps, \$738,300,000; for the Air Force, \$1,585,700,000.

MISSILES

For missiles: for the Army, \$64,000,000; for the Navy, \$26,200,000; for the Marine Corps, \$27,500,000; for the Air Force, \$63,700,000.

TRACKED COMBAT VEHICLES

For tracked combat vehicles: for the Army, \$75,800,000; for the Marine Corps, \$10,900,000.

TITLE II—RESEARCH, DEVELOPMENT, TEST, AND EVALUATION

SEC. 201. In addition to the funds authorized to be appropriated under Public Law 89-37 there is hereby authorized to be appropriated during fiscal year 1966 for the use of the Armed Forces of the United States for research, development, test, and evaluation, as authorized by law, in amounts as follows:

For the Army, \$27,995,000;
For the Navy (including the Marine Corps), \$52,570,000;
For the Air Force, \$71,085,000.

TITLE III—MILITARY CONSTRUCTION

Development of
facilities for
southeast Asia.

SEC. 301. The Secretary of each military department may establish or develop military installations and facilities by acquiring, constructing, converting, rehabilitating, or installing permanent or temporary public works, including land acquisition, site preparation, appurtenances, utilities, and equipment, which are necessary in connection with military activities in southeast Asia, or in support of such activities, in the total amount as follows:

Department of the Army, \$509,700,000;
Department of the Navy, \$304,300,000; and
Department of the Air Force, \$274,100,000.

Vital security
facilities.

SEC. 302. The Secretary of Defense may establish or develop installations and facilities which he determines to be vital to the security of the United States, and in connection therewith to acquire, construct,

convert, rehabilitate, or install permanent or temporary public works, including land acquisition, site preparation, appurtenances, utilities, and equipment in the total amount of \$200,000,000.

SEC. 303. The Secretary of each military department may proceed to establish or develop installations and facilities under this Act without regard to section 3648 of the Revised Statutes, as amended (31 U.S.C. 529), and sections 4774(d) and 9774(d) of title 10, United States Code. The authority to place permanent or temporary improvements on land includes authority for surveys, administration, overhead, planning, and supervision incident to construction. That authority may be exercised before title to the land is approved under section 355 of the Revised Statutes, as amended (40 U.S.C. 255), and even though the land is held temporarily. The authority to acquire real estate or land includes authority to make surveys and to acquire land, and interests in land (including temporary use), by gift, purchase, exchange of Government-owned land, or otherwise.

Land improvements, etc.

70A Stat. 269, 590.

SEC. 304. Whenever—

(1) the President determines that compliance with section 2313(b) of title 10, United States Code, for contracts made under this Act for the establishment or development of military installations and facilities in foreign countries would interfere with the carrying out of this Act; and

(2) the Secretary of Defense and the Comptroller General have agreed upon alternative methods of adequately auditing those contracts;

the President may exempt those contracts from the requirements of that section.

Contracts.

70A Stat. 132.

SEC. 305. There are authorized to be appropriated such sums as may be necessary for the purposes of this title, but the appropriations for public works authorized by sections 301 and 302 shall not exceed—

(1) for section 301: Department of the Army, \$509,700,000; Department of the Navy, \$304,300,000; Department of the Air Force, \$274,100,000, or a total of \$1,088,100,000.

(2) for section 302: a total of \$200,000,000.

Appropriation, limitation.

TITLE IV—GENERAL PROVISIONS

SEC. 401. (a) Funds authorized for appropriation for the use of the Armed Forces of the United States under this or any other Act are authorized to be made available for their stated purposes in connection with support of Vietnamese and other free world forces in Vietnam, and related costs, during the fiscal years 1966 and 1967, on such terms and conditions as the Secretary of Defense may determine.

Funds, availability for Vietnamese forces, etc.

(b) Within 30 days after the end of each quarter, the Secretary of Defense shall render to the Committees on Armed Services and Appropriations of the Senate and the House of Representatives a report with respect to the estimated value by country of support furnished from appropriations authorized to be made under this subsection.

Report to congressional committees.

(c) The Secretary of Defense shall furnish to the Committees on Armed Services of the Senate and House of Representatives a description of all construction projects, including cost estimates and periodic reports, made available to the Secretary of Defense simultaneously with the receipt of such information from the persons responsible for the construction of such projects in support of Vietnamese and other free world forces in Vietnam. Whenever such construction projects, involving \$1,000,000 or more, are performed by private contractors, the Secretary of Defense or his representative in Vietnam shall report to the Committees on Armed Services of the Senate and House of

Construction, projects description and estimates.

Report to congressional committees.

Representatives the name or names of such private contractors, the amounts involved in each contract, a copy of the report in support of each progress payment, and a complete report prior to final payment.

Auditing of contracts.

(d) The Secretary of Defense shall also furnish to the Armed Services Committees of the Senate and House of Representatives complete information regarding the alternative methods of adequately auditing contracts which he and the Comptroller General have agreed upon prior to the execution of any contract which would waive the provisions of section 2313(b) of title 10, United States Code.

70A Stat. 132.

Approved March 15, 1966.

Public Law 89-368

AN ACT

March 15, 1966
[H. R. 12752]

To provide for graduated withholding of income tax from wages, to require declarations of estimated tax with respect to self-employment income, to accelerate current payments of estimated income tax by corporations, to postpone certain excise tax rate reductions, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Tax Adjustment Act of 1966.

SECTION 1. SHORT TITLE, ETC.

(a) SHORT TITLE.—This Act may be cited as the “Tax Adjustment Act of 1966”.

(b) AMENDMENT OF 1954 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1954.

68A Stat. 3.
26 USC 1 et seq.

TITLE I—ADJUSTMENT OF CERTAIN COLLECTION PROCEDURES

SECTION 101. INCOME TAX COLLECTED AT SOURCE.

(a) PERCENTAGE METHOD OF WITHHOLDING.—Subsection (a) of section 3402 (relating to requirement of withholding) is amended to read as follows:

68A Stat. 457;
78 Stat. 140.
26 USC 3402.

“(a) REQUIREMENT OF WITHHOLDING.—Every employer making payment of wages shall deduct and withhold upon such wages (except as otherwise provided in this section) a tax determined in accordance with the following tables. For purposes of applying such tables, the term ‘the amount of wages’ means the amount by which the wages exceed the number of withholding exemptions claimed, multiplied by the amount of one such exemption as shown in the table in subsection (b) (1):

Post, p. 41.

“Table 1—If the payroll period with respect to an employee is WEEKLY

“(a) Single Person—Including Head of Household:

If the amount of wages is:	The amount of income tax to be withheld shall be:
Not over \$4.....	0.
Over \$4 but not over \$13.....	14% of excess over \$4.
Over \$13 but not over \$23.....	\$1.26 plus 15% of excess over \$13.
Over \$23 but not over \$85.....	\$2.76 plus 17% of excess over \$23.
Over \$85 but not over \$169.....	\$13.30 plus 20% of excess over \$85.
Over \$169 but not over \$212.....	\$30.10 plus 25% of excess over \$169.
Over \$212.....	\$40.85 plus 30% of excess over \$212.