

## Public Law 88-271

## AN ACT

To establish a United States–Puerto Rico Commission on the Status of Puerto Rico.

February 20, 1964  
[H. R. 5945]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, with due recognition to the principle of government by consent of the governed, the Congress of the United States hereby establishes the United States–Puerto Rico Commission on the Status of Puerto Rico.*

United States–  
Puerto Rico Com-  
mission.  
Establishment.

SEC. 2. (a) The Commission shall, subject to enlargement as provided in subsection (c) of this section, be composed of seven members.

Composition.

(b) The President of the United States shall appoint the Chairman of the Commission and two other members, all of whom shall be citizens of the United States and none of whom shall be residents of Puerto Rico. The President of the Senate, with the approval of the majority and minority leaders of the Senate, shall appoint two members from the membership of the Senate. The Speaker of the House of Representatives, with the approval of the majority and minority leaders of the House, shall appoint two members from the membership of the House.

U.S. members.

(c) The Congress hereby invites the Commonwealth of Puerto Rico to provide for participation of the Commonwealth and its people in the work of the Commission by enactment of a law providing for the appointment of an additional six members of the Commission, for the equal sharing of the expenses of the Commission, and for making available, without reimbursement, to the Commission the information and assistance of the departments and agencies of Puerto Rico unless prohibited under any law effective on the date of enactment of this Act, upon request of the Commission. If the legislative assembly shall do so and if the additional six members are appointed the Commission shall consist of thirteen members.

Puerto Rican  
members.

(d) A majority of the Commission shall constitute a quorum for the transaction of its business, but the Commission may provide for the taking of testimony and the reception of evidence at meetings at which there are present not less than three members of the Commission. The Chairman of the Commission shall call a meeting for organizing the Commission as soon as possible after he and a majority of the members of the Commission have been appointed.

Quorum.

SEC. 3. (a) Any member of the Commission who is not an officer or employee of the Government of the United States or the government of Puerto Rico shall be paid \$75 per diem for his services while actually engaged on Commission business, and all members shall be entitled to reimbursement for actual travel and reasonable subsistence expenses incurred in connection with their service on the Commission.

Payment.

(b) The Commission is authorized to appoint and fix the compensation of an Executive Secretary and such other additional personnel as may be necessary to enable the Commission to carry out its functions without regard to the civil service laws, rules, and regulations, but any Federal employee subject to those laws, rules, and regulations, who may be detailed to the Commission (which detail is hereby authorized) shall retain his civil service status without interruption or loss of status or privilege.

Executive Secre-  
tary, appointment.

(c) The Commission is authorized and directed to call upon the head of any Federal department or agency to furnish information and assistance which the Commission deems necessary for the performance of its functions, and the heads of such departments and agencies are authorized and directed to furnish such assistance and

Federal agen-  
cies, information  
and assistance.

information, unless prohibited under any law effective on the date of enactment of this Act, without reimbursement.

Study.

SEC. 4. The Commission shall study all factors, including but not limited to existing applicable laws, treaties, constitutions, and agreements which may have a bearing on the present and future relationship between the United States and Puerto Rico. The Commission shall render its report to the President of the United States, the Congress of the United States, the Governor of Puerto Rico, and the Legislative Assembly of Puerto Rico not earlier than the later of the two following dates:

Report to President, Congress, etc.

(i) one year from the date of the meeting called for organizing the Commission as provided in section 2(d) of this Act;

(ii) one year from the date on which the additional six members for which provision is made in section 2(c) of this Act are appointed, if such appointment occurs within six months after the effective date of this Act,

and not later, in any event, than the opening day of the second session of the Eighty-ninth United States Congress.

Appropriation.

SEC. 5. There is hereby authorized to be appropriated from the funds of the United States Treasury not heretofore appropriated such sums (but not more than \$250,000) as may be necessary for the performance of the work of the United States-Puerto Rico Commission on the Status of Puerto Rico.

Approved February 20, 1964.

Public Law 88-272

AN ACT

February 26, 1964  
[H. R. 8353]

To amend the Internal Revenue Code of 1954 to reduce individual and corporate income taxes, to make certain structural changes with respect to the income tax, and for other purposes.

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

Revenue Act of 1964.

SECTION 1. DECLARATION BY CONGRESS.

It is the sense of Congress that the tax reduction provided by this Act through stimulation of the economy, will, after a brief transitional period, raise (rather than lower) revenues and that such revenue increases should first be used to eliminate the deficits in the administrative budgets and then to reduce the public debt. To further the objective of obtaining balanced budgets in the near future, Congress by this action, recognizes the importance of taking all reasonable means to restrain Government spending and urges the President to declare his accord with this objective.

SEC. 2. SHORT TITLE, ETC.

(a) SHORT TITLE.—This Act may be cited as the "Revenue Act of 1964".

(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.

58A Stat. 3.

Title I—Reduction Of Income Tax Rates And Related Amendments

PART I—INDIVIDUALS

SEC. 111. REDUCTION OF TAX ON INDIVIDUALS.

(a) INDIVIDUALS OTHER THAN HEADS OF HOUSEHOLDS.—Subsection (a) of section 1 (relating to rates of tax on individuals other than heads of households) is amended to read as follows:

26 USC 1.

“(a) RATES OF TAX ON INDIVIDUALS.—

“(1) TAXABLE YEARS BEGINNING IN 1964.—In the case of a taxable year beginning on or after January 1, 1964, and before January 1, 1965, there is hereby imposed on the taxable income of every individual (other than a head of a household to whom subsection (b) applies) a tax determined in accordance with the following table:

“If the taxable income is:	The tax is:
Not over \$500-----	16% of the taxable income.
Over \$500 but not over \$1,000-----	\$80, plus 16.5% of excess over \$500.
Over \$1,000 but not over \$1,500-----	\$162.50, plus 17.5% of excess over \$1,000.
Over \$1,500 but not over \$2,000-----	\$250, plus 18% of excess over \$1,500.
Over \$2,000 but not over \$4,000-----	\$340, plus 20% of excess over \$2,000.
Over \$4,000 but not over \$6,000-----	\$740, plus 23.5% of excess over \$4,000.
Over \$6,000 but not over \$8,000-----	\$1,210, plus 27% of excess over \$6,000.
Over \$8,000 but not over \$10,000-----	\$1,750, plus 30.5% of excess over \$8,000.
Over \$10,000 but not over \$12,000-----	\$2,360, plus 34% of excess over \$10,000.
Over \$12,000 but not over \$14,000-----	\$3,040, plus 37.5% of excess over \$12,000.