

SEC. 3. Clause (4) of subdivision a of section 64 of such Act, as amended (11 U.S.C. 104), is amended to read as follows: Debts having priority.

“(4) taxes which became legally due and owing by the bankrupt to the United States or to any State or any subdivision thereof which are not released by a discharge in bankruptcy: *Provided, however,* That no priority over general unsecured claims shall pertain to taxes not included in the foregoing priority: *And provided further,* That no order shall be made for the payment of a tax assessed against any property of the bankrupt in excess of the value of the interest of the bankrupt estate therein as determined by the court;”.

SEC. 4. If any provision of this Act, or any amendment made by it, or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions of this Act, or other amendments made by it, or applications thereof which can be given effect without the invalid provision or application.

SEC. 5. (a) Nothing in this Act, or in the amendments made by it, shall operate to release or extinguish any penalty, forfeiture, or liability incurred under the Bankruptcy Act before the effective date of this Act. 30 Stat. 544;
64 Stat. 1113.

(b) The amendments made by this Act shall govern proceedings so far as applicable in cases pending when it takes effect.

SEC. 6. This Act shall take effect on the ninetieth day after the date of its enactment. Effective date.

Approved July 5, 1966.

Public Law 89-497

AN ACT

To amend title 1 of the United States Code to provide for the admissibility in evidence of the slip laws and the Treaties and Other International Acts Series; and for other purposes. July 8, 1966
[H. R. 12232]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 113 of title 1, United States Code, is hereby amended to read as follows:

“§ 113. ‘Little and Brown’s’ edition of laws and treaties; slip laws; Treaties and Other International Acts Series; admissibility in evidence

“The edition of the laws and treaties of the United States, published by Little and Brown, and the publications in slip or pamphlet form of the laws of the United States issued under the authority of the Administrator of General Services, and the Treaties and Other International Acts Series issued under the authority of the Secretary of State shall be competent evidence of the several public and private Acts of Congress, and of the treaties, international agreements other than treaties, and proclamations by the President of such treaties and international agreements other than treaties, as the case may be, therein contained, in all the courts of law and equity and of maritime jurisdiction, and in all the tribunals and public offices of the United States, and of the several States, without any further proof or authentication thereof.”

SEC. 2. The analysis of chapter 2 of title 1, United States Code, preceding section 101, is amended by striking out—

“113. ‘Little and Brown’s’ edition of laws and treaties; admissibility in evidence.” and inserting in lieu thereof the following:

“113. ‘Little and Brown’s’ edition of laws and treaties; slip laws; Treaties and Other International Act Series; admissibility in evidence.”

Approved July 8, 1966. Slip laws and treaties.
Legal evidence.
61 Stat. 636.