[85 STAT.

78 Stat. 333. 42 USC 1961c-6.

80 Stat. 130. 42 USC 1961c-7.

Land conveyance. 78 Stat, 329. 42 USC 1961

note. 63 Stat. 377. 40 USC 471

note.

SEC. 6. Section 306 of the Water Resources Research Act of 1964 is amended by changing the period to a comma and adding "the District of Columbia, and the territories of the Virgin Islands and Guam.".

SEC. 7. Section 307 of the Water Resources Research Act of 1964 is amended by striking out "March 1" and inserting in lieu thereof "October 1" and by striking out "calendar" and inserting in lieu thereof "fiscal".

SEC. 8. The Water Resources Research Act of 1964 is amended by inserting the following new section :

"SEC. 308. Excess personal property acquired by the Secretary under the Federal Property and Administrative Services Act of 1949, as amended, for use in furtherance of the purposes of this Act may be conveyed by the Secretary to a cooperating institute, educational institution, or nonprofit organization, with or without consideration, under such terms and conditions as the Secretary may prescribe.".

Approved December 2, 1971.

Public Law 92-176

AN ACT

December 2, 1971 [H. R. 8356]

To make permanent the authority to pay special allowances to dependents of members of the uniformed services to offset expenses incident to their evacuation.

Uniformed services.

37 USC 405a note. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled. That section 2 of the Act of May 22, 1965, Public Law 89–26 (79 Stat. 117), as amended (80 Stat. 851), is amended by striking out ", and terminates on June 30, 1971".

Approved December 2, 1971.

Public Law 92-177

"Sec.

December 6, 1971 [H. R. 11489]

AN ACT

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To facilitate the amendment of the governing instruments of certain charitable trusts and corporations subject to the jurisdiction of the District of Columbia, in order to conform to the requirements of section 508 and section 664 of the Internal Revenue Code of 1954, as added by the Tax Reform Act of 1969.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That title 21 of the District of Columbia Code is amended by adding the following new chapter:

"Chapter 18.—CHARITABLE AND SPLIT-INTEREST TRUSTS

"21-1801. Charitable and split-interest trusts.

"§ 21-1801. Charitable and split-interest trusts

"(a) Notwithstanding any provision to the contrary in the governing instrument or under any law applicable to the District of Columbia, except as provided in subsection (e) of this section), the governing instrument of any trust which is treated during a particular year as a private foundation described in section 509 of the Internal Revenue Code of 1954 (including any nonexempt charitable trust described in section 4947 (a) (1) of the Code which is treated as a private founda-

D.C. Charitable trusts. 79 Stat. 736. D.C. Code 21-101.

> 83 Stat. 496. 26 USC 509.