

expended by such Member within each taxable year for living expenses could not be deducted for income tax purposes in excess of \$3,000.

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1980, see section 139(b)(3) of Pub. L. 97-51, as amended, set out as an Effective Date of 1981 Amendment note under section 162 of Title 26, Internal Revenue Code.

§ 32. Compensation of President pro tempore of Senate

Whenever there is no Vice President, the President of the Senate for the time being is entitled to the compensation provided by law for the Vice President.

(R.S. § 36.)

CODIFICATION

R.S. § 36 derived from act Aug. 16, 1856, ch. 123, § 2, 11 Stat. 48.

CROSS REFERENCES

Compensation of Vice President, see section 104 of Title 3, The President.

§ 32a. Compensation of Deputy President pro tempore of Senate

Effective January 5, 1977, the compensation of a Deputy President pro tempore of the Senate shall be at a rate equal to the rate of annual compensation of the President pro tempore and the Majority and Minority Leaders of the Senate.

(Pub. L. 95-26, title I, May 4, 1977, 91 Stat. 79.)

CODIFICATION

Section is from the Supplemental Appropriations Act, 1977.

§ 32b. Expense allowance of President pro tempore of Senate; methods of payment; taxability

Effective with fiscal year 1978 and each fiscal year thereafter, there is hereby authorized an expense allowance for the President Pro Tempore which shall not exceed \$40,000 each fiscal year. The President Pro Tempore may receive the expense allowance (1) as reimbursement for actual expenses incurred upon certification and documentation of such expenses by the President Pro Tempore, or (2) in equal monthly payments. Such amounts paid to the President Pro Tempore as reimbursement of actual expenses incurred upon certification and documentation pursuant to this provision, shall not be reported as income, and the expenses so reimbursed shall not be allowed as a deduction, under title 26.

(Pub. L. 95-355, title I, Sept. 8, 1978, 92 Stat. 532; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095; Pub. L. 108-7, div. H, title I, § 1(b)(2), Feb. 20, 2003, 117 Stat. 349; Pub. L. 108-447, div. G, title I, § 13(a)(2), Dec. 8, 2004, 118 Stat. 3171.)

AMENDMENTS

2004—Pub. L. 108-447 substituted “\$40,000” for “\$20,000”.

2003—Pub. L. 108-7 substituted “\$20,000” for “\$10,000”.

1986—Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

which for purposes of codification was translated as “title 26” thus requiring no change in text.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-447 applicable to fiscal year 2005 and each fiscal year thereafter, see section 13(c) of Pub. L. 108-447, set out as a note under section 31a-1 of this title.

EFFECTIVE DATE OF 2003 AMENDMENT

Amendment by Pub. L. 108-7 applicable to fiscal year 2003 and each fiscal year thereafter, see section 1(f) of Pub. L. 108-7, set out as a note under section 31a-1 of this title.

OFFICE OF THE PRESIDENT PRO TEMPORE EMERITUS OF THE SENATE

Pub. L. 108-7, div. H, title I, § 7, Feb. 20, 2003, 117 Stat. 350, as amended by Pub. L. 108-447, div. G, title I, §§ 4, 13(b), Dec. 8, 2004, 118 Stat. 3169, 3171; Pub. L. 110-161, div. H, title I, § 2, Dec. 26, 2007, 121 Stat. 2221, established the Office of the President pro tempore emeritus of the Senate applicable only with respect to the 108th Congress, the 109th Congress, and the 110th Congress.

§ 33. Senators' salaries

Senators elected, whose term of office begins on the 3d day of January, and whose credentials in due form of law shall have been presented in the Senate, may receive their compensation from the beginning of their term.

(June 19, 1934, ch. 648, title I, § 1, 48 Stat. 1022; Pub. L. 97-51, § 112(b)(2), Oct. 1, 1981, 95 Stat. 963.)

PRIOR PROVISIONS

A prior section 33, act Mar. 3, 1883, ch. 143, 22 Stat. 632, entitled Senators to receive their compensation monthly, from the beginning of their term, prior to repeal by section 112(b)(1) of Pub. L. 97-51.

AMENDMENTS

1981—Pub. L. 97-51 struck out “monthly” after “may receive their compensation”.

EFFECTIVE DATE OF 1981 AMENDMENT

Section 112(e) of Pub. L. 97-51 provided that: “The amendments and repeals made by this section [enacting section 35a of this title and amending this section and sections 39 and 60c-1 of this title] shall be effective in the case of compensation payable for months after December 1981.”

§ 34. Representatives' and Delegates' salaries payable monthly

Representatives and Delegates-elect to Congress, whose credentials in due form of law have been duly filed with the Clerk of the House of Representatives, in accordance with the provisions of section 26 of this title, may receive their compensation monthly, from the beginning of their term until the beginning of the first session of each Congress, upon a certificate in the form now in use to be signed by the Clerk of the House, which certificate shall have the like force and effect as is given to the certificate of the Speaker.

(R.S. § 38; Mar. 3, 1875, ch. 130, § 1, 18 Stat. 389.)

CODIFICATION

R.S. § 38 derived from act Mar. 3, 1873, ch. 226, § 1, 17 Stat. 488.

§ 35. Salaries payable monthly after taking oath

Each Member and Delegate, after he has taken and subscribed the required oath, is entitled to receive his salary at the end of each month.