

## TITLE 2 - THE CONGRESS

### CHAPTER 3 - COMPENSATION AND ALLOWANCES OF MEMBERS

#### **§ 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.