To amend title IX of the District of Columbia Revenue Act of 1937, as amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 2 of Title IX of the District of Columbia Revenue Act of 1937, as added to by the Act of May 16, 1938, and as amended by the Act of July 10, 1952, and as added to and as amended is amended by striking out in the first paragraph thereof the words "for a term of four years" and inserting in lieu thereof the words "for the term of ten years"; and is further amended by adding thereto the following new paragraph:

"The judge of the District of Columbia Tax Court may hereafter retire—

(1) after having served as a judge of such court for a period or periods aggregating twenty years or more, whether continuously or not;
(2) after having served as a judge of such court for a period or periods aggregating ten years or more, whether continuously or not, and having attained the age of seventy years; or
(3) after having become permanently disabled from performing his duties, regardless of age or length of service.

Such judge may retire for disability by furnishing to the Commissioners of the District of Columbia a certificate of disability signed by the chief judge of the United States District Court for the District of Columbia. The judge who retires under this section shall receive annually in monthly installments, during the remainder of his life, a sum equal to such proportion of the salary received by such judge at the time of such retirement as a total of his aggregate years of service bears to the period of thirty years, the same to be paid in the same manner as the salary of such judge. In no event shall the sum received by such judge hereunder be in excess of the salary of such judge at the time of such retirement. In computing the years of service under this section, service in the Board of Tax Appeals of the District of Columbia, as heretofore constituted, shall be included whether or not such service be continuous.

"(a) The term 'retire' as used in this section shall mean and include retirement, resignation, or failure of reappointment upon the expiration of the term of office of incumbent.
(b) Any judge receiving retirement salary other than for disability under the provisions of this section may be called upon by the Commissioners of the District of Columbia to perform such judicial duties as may be requested of him in said court, but in any event no such retired judge shall be required to render such service for more than ninety days in any calendar year after such retirement. In case of illness or disability precluding the rendering of such service such retired judge shall be fully relieved of any such duty during such illness or disability."

Sec. 2. The amendment to the first paragraph of section 2 of title IX of the District of Columbia Revenue Act of 1937, set forth in the first section of this Act, shall take effect after the expiration of the term of office of the present judge of the District of Columbia Tax Court.

Approved July 2, 1956.