

ing expenditures pursuant to section 162(e) of title 26 may—

(1) make a good faith estimate (by category of dollar value) of applicable amounts that would not be deductible pursuant to such section for the appropriate semiannual period to meet the requirements of sections 1603(a)(3) and 1604(b)(4) of this title; and

(2) for all other purposes consider as lobbying contacts and lobbying activities only—

(A) lobbying contacts with covered legislative branch officials (as defined in section 1602(4) of this title) and lobbying activities in support of such contacts; and

(B) lobbying of Federal executive branch officials to the extent that amounts paid or costs incurred in connection with such activities are not deductible pursuant to section 162(e) of title 26.

### (c) Disclosure of estimate

Any registrant that elects to make estimates required by this chapter under the procedures authorized by subsection (a) or (b) of this section for reporting or threshold purposes shall—

(1) inform the Secretary of the Senate and the Clerk of the House of Representatives that the registrant has elected to make its estimates under such procedures; and

(2) make all such estimates, in a given calendar year, under such procedures.

### (d) Study

Not later than March 31, 1997, the Comptroller General of the United States shall review reporting by registrants under subsections (a) and (b) of this section and report to the Congress—

(1) the differences between the definition of “lobbying activities” in section 1602(7) of this title and the definitions of “lobbying expenditures”, “influencing legislation”, and related terms in sections 162(e) and 4911 of title 26, as each are implemented by regulations;

(2) the impact that any such differences may have on filing and reporting under this chapter pursuant to this subsection; and

(3) any changes to this chapter or to the appropriate sections of title 26 that the Comptroller General may recommend to harmonize the definitions.

(Pub. L. 104-65, §15, Dec. 19, 1995, 109 Stat. 702; Pub. L. 105-166, §4(a), (b), Apr. 6, 1998, 112 Stat. 38.)

#### REFERENCES IN TEXT

This chapter, referred to in subssecs. (c) and (d)(2), (3), was in the original “this Act” meaning Pub. L. 104-65, Dec. 19, 1995, 109 Stat. 691, known as the Lobbying Disclosure Act of 1995. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of this title and Tables.

#### AMENDMENTS

1998—Subsec. (a). Pub. L. 105-166, §4(a)(1), in introductory provisions, substituted “A person, other than a lobbying firm,” for “A registrant”.

Subsec. (a)(2). Pub. L. 105-166, §4(a)(2), amended par. (2) generally. Prior to amendment, par. (2) read as follows: “in lieu of using the definition of ‘lobbying activities’ in section 1602(7) of this title, consider as lobbying activities only those activities that are influencing legislation as defined in section 4911(d) of title 26.”

Subsec. (b). Pub. L. 105-166, §4(b)(1), in introductory provisions, substituted “A person, other than a lobby-

ing firm, who is required to account and does account for lobbying expenditures pursuant to” for “A registrant that is subject to”.

Subsec. (b)(2). Pub. L. 105-166, §4(b)(2), amended par. (2) generally. Prior to amendment, par. (2) read as follows: “in lieu of using the definition of ‘lobbying activities’ in section 1602(7) of this title, consider as lobbying activities only those activities, the costs of which are not deductible pursuant to section 162(e) of title 26.”

### § 1611. Exempt organizations

An organization described in section 501(c)(4) of title 26 which engages in lobbying activities shall not be eligible for the receipt of Federal funds constituting an award, grant, or loan.

(Pub. L. 104-65, §18, Dec. 19, 1995, 109 Stat. 703; Pub. L. 104-99, title I, §129(a), Jan. 26, 1996, 110 Stat. 34.)

#### AMENDMENTS

1996—Pub. L. 104-99 substituted “award, grant, or loan” for “award, grant, contract, loan, or any other form”.

#### EFFECTIVE DATE OF 1996 AMENDMENT

Section 129(b) of Pub. L. 104-99 provided that: “The amendment made by subsection (a) [amending this section] shall take effect as if included in the Lobbying Disclosure Act of 1995 [Pub. L. 104-65] on the date of the enactment of such Act [Dec. 19, 1995].”

[For provision that notwithstanding section 106 of Pub. L. 104-99 [110 Stat. 27], section 129 of Pub. L. 104-99 [see above] to remain in effect as if enacted as part of Pub. L. 104-134, see section 21103 of Pub. L. 104-134, set out as a note following note captioned 501 First Street SE., District of Columbia; Disposal of Real Property, under section 2001 of this title].

### § 1612. Sense of Senate that lobbying expenses should remain nondeductible

#### (a) Findings

The Senate finds that ordinary Americans generally are not allowed to deduct the costs of communicating with their elected representatives.

#### (b) Sense of Senate

It is the sense of the Senate that lobbying expenses should not be tax deductible.

(Pub. L. 104-65, §23, Dec. 19, 1995, 109 Stat. 705.)

## CHAPTER 27—SOUND RECORDING PRESERVATION BY THE LIBRARY OF CONGRESS

### SUBCHAPTER I—NATIONAL RECORDING REGISTRY

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1701.	National Recording Registry of the Library of Congress.
1702.	Duties of Librarian of Congress. <ol style="list-style-type: none"> <li>(a) Establishment of criteria and procedures.</li> <li>(b) Publication of sound recordings in the Registry.</li> </ol>
1703.	Seal of the National Recording Registry. <ol style="list-style-type: none"> <li>(a) In general.</li> <li>(b) Use of seal.</li> <li>(c) Effective date of the seal.</li> <li>(d) Prohibited uses of the seal.</li> <li>(e) Remedies for violations.</li> </ol>
1704.	National Recording Registry Collection of the Library of Congress. <ol style="list-style-type: none"> <li>(a) In general.</li> </ol>

Sec.

- (b) Acquisition of quality copies.
- (c) Property of United States.

SUBCHAPTER II—NATIONAL SOUND RECORDING  
PRESERVATION PROGRAM

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- 1712. Promoting accessibility and public awareness of sound recordings.

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- 1721. Establishment.
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- 1723. Service of members; meetings.
  - (a) Reimbursement of expenses.
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- 1724. Responsibilities of Board.
  - (a) Review and recommendation of nominations for National Recording Registry.
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- 1725. General powers of Board.
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  - (b) Service on Foundation.

SUBCHAPTER IV—GENERAL PROVISIONS

- 1741. Definitions.
- 1742. Staff; experts and consultants.
  - (a) Staff.
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- 1743. Authorization of appropriations.

SUBCHAPTER I—NATIONAL RECORDING  
REGISTRY

**§ 1701. National Recording Registry of the Library of Congress**

The Librarian of Congress shall establish the National Recording Registry for the purpose of maintaining and preserving sound recordings that are culturally, historically, or aesthetically significant.

(Pub. L. 106-474, title I, §101, Nov. 9, 2000, 114 Stat. 2085.)

SHORT TITLE

Pub. L. 106-474, §1, Nov. 9, 2000, 114 Stat. 2085, provided that: "This Act [enacting this chapter and chapter 1524 of Title 36, Patriotic and National Observances, Ceremonies, and Organizations] may be cited as the 'National Recording Preservation Act of 2000'."

**§ 1702. Duties of Librarian of Congress**

**(a) Establishment of criteria and procedures**

For purposes of carrying out this subchapter, the Librarian shall—

- (1) establish criteria and procedures under which sound recordings may be included in the National Recording Registry, except that no sound recording shall be eligible for inclusion in the National Recording Registry until 10 years after the recording's creation;
- (2) establish procedures under which the general public may make recommendations to the

National Recording Preservation Board established under subchapter III of this chapter regarding the inclusion of sound recordings in the National Recording Registry; and

(3) determine which sound recordings satisfy the criteria established under paragraph (1) and select such recordings for inclusion in the National Recording Registry.

**(b) Publication of sound recordings in the Registry**

The Librarian shall publish in the Federal Register the name of each sound recording that is selected for inclusion in the National Recording Registry.

(Pub. L. 106-474, title I, §102, Nov. 9, 2000, 114 Stat. 2085.)

**§ 1703. Seal of the National Recording Registry**

**(a) In general**

The Librarian shall provide a seal to indicate that a sound recording has been included in the National Recording Registry and is the Registry version of that recording.

**(b) Use of seal**

The Librarian shall establish guidelines for approval of the use of the seal provided under subsection (a) of this section, and shall include in the guidelines the following:

(1) The seal may only be used on recording copies of the Registry version of a sound recording.

(2) The seal may be used only after the Librarian has given approval to those persons seeking to apply the seal in accordance with the guidelines.

(3) In the case of copyrighted mass distributed, broadcast, or published works, only the copyright legal owner or an authorized licensee of that copyright owner may place or authorize the placement of the seal on any recording copy of the Registry version of any sound recording that is maintained in the National Recording Registry Collection in the Library of Congress.

(4) Anyone authorized to place the seal on any recording copy of any Registry version of a sound recording may accompany such seal with the following language: "This sound recording is selected for inclusion in the National Recording Registry by the Librarian of Congress in consultation with the National Recording Preservation Board of the Library of Congress because of its cultural, historical, or aesthetic significance."

**(c) Effective date of the seal**

The use of the seal provided under subsection (a) of this section with respect to a sound recording shall be effective beginning on the date the Librarian publishes in the Federal Register (in accordance with section 1702(b) of this title) the name of the recording, as selected for inclusion in the National Recording Registry.

**(d) Prohibited uses of the seal**

**(1) Prohibition on distribution and exhibition**

No person may knowingly distribute or exhibit to the public a version of a sound recording or any copy of a sound recording which