

1 sections (a) and (b) shall apply to taxable years ending
2 after the date of the enactment of this Act.

3 **SEC. 405. PRESERVATION FROM REDUCTION OF CERTAIN**
4 **WIDOWS' BENEFITS UNDER TITLE II OF THE**
5 **SOCIAL SECURITY ACT.**

6 (a) The first sentence of section 203(a) of the Social
7 Security Act is amended (1) by striking out the period at
8 the end of paragraph (3) thereof and inserting in lieu of
9 such period a semicolon followed by the word "or", and (2)
10 by adding after paragraph (3) thereof the following new
11 paragraph:

12 " (4) when one of such individuals is a widow of
13 such insured individual who is entitled, under section
14 202(e), to widow's insurance benefits for any month
15 on the basis of the wages and self-employment income
16 of such insured individual, the benefit to which she is
17 entitled, on the basis of such wages and self-employ-
18 ment income, shall not be reduced for any month under
19 this subsection on account of monthly benefits to which
20 any other individual is entitled, on the basis of the
21 wages and self-employment income of such insured
22 individual, if (A) such insured individual died prior to
23 1966 and if (B) such other individual (i) is entitled to
24 such benefits, under section 202(d), as a child of such