

half years after enactment of this Act, a full and complete report of the findings made under the study authorized by this Act, together with such recommendations as they consider appropriate.

SEC. 11. There is authorized to be appropriated a sum not to exceed \$3,000,000 to carry out the purposes of this Act. Any funds so appropriated shall remain available until expended.

Approved October 26, 1974.

Appropriation.
15 USC 78b
note.

Public Law 93-480

AN ACT

October 26, 1974
[H. R. 11452]

To correct an anomaly in the rate of duty applicable to crude feathers and downs, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subpart B of part 1 of the Appendix to the Tariff Schedules of the United States (19 U.S.C. 1202) is amended by inserting immediately before item 903.90 the following new items:

Crude feathers and downs, duty rate; personal holding company, income exclusion; health insurance for the aged.

	Feathers and downs, whether or not on the skin, crude, sorted (including feathers simply strung for convenience in handling or transportation), treated, or both sorted and treated, but not otherwise processed (provided for in item 186.15, part 15D, schedule 1):			
903.70	Meeting both test methods 4 and 10.1 of Federal Standard 148a promulgated by the General Services Administration..	Free	No change	On or before 6/30/79
903.80	Other.....	Free	Free	On or before 6/30/79

Effective date.
19 USC 1202
note.

SEC. 2. The amendment made by the first section of this Act shall apply with respect to articles entered, or withdrawn from warehouse, for consumption on or after the 180th day after the date of the enactment of this Act.

Corporations, consolidated returns.
26 USC 542.

SEC. 3. (a) Section 542(b) of the Internal Revenue Code of 1954 (relating to corporations filing consolidated returns) is amended by adding at the end thereof the following new paragraph:

“(5) CERTAIN DIVIDEND INCOME RECEIVED FROM A NONINCLUDIBLE LIFE INSURANCE COMPANY.—In the case of an affiliated group of corporations filing or required to file a consolidated return under section 1501 for any taxable year, there shall be excluded from consolidated personal holding company income and consolidated adjusted ordinary gross income for purposes of this part dividends received by a member of the affiliated group from a life insurance company taxable under section 802 that is not a member of the affiliated group solely by reason of the application of paragraph (2) of subsection (b) of section 1504.”

(b) The amendment made by this section shall apply to taxable years beginning after December 31, 1973.

26 USC 542
note.

SEC. 4. (a) Section 1862(c) of the Social Security Act is amended by striking out “January 1, 1975” and inserting in lieu thereof “January 1, 1976”.

Health insurance for the aged, coverage, exclusion.

(b) The Civil Service Commission and the Secretary of Health, Education, and Welfare shall submit to the Committee on Post Office and Civil Service and the Committee on Ways and Means of the House of Representatives, and to the Committee on Post Office and Civil Service and the Committee on Finance of the Senate, on or before March 1, 1975, a report on the steps which have been taken, and the

42 USC 1395y.
Report to congressional committees.
42 USC 1395y
note.

steps which are planned, to enable the Secretary of Health, Education, and Welfare to make the determination and certification referred to in section 1862(c) of the Social Security Act. If such report is not submitted to such committees on or before March 1, 1975, the date specified in such section (as amended by this section) shall be deemed to be July 1, 1975, rather than January 1, 1976.

42 USC 1395y.

Approved October 26, 1974.

Public Law 93-481

AN ACT

October 26, 1974
[S. 3355]

To amend the Controlled Substances Act to extend for three fiscal years the authorizations of appropriations for the administration and enforcement of that Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 709 of the Controlled Substances Act (21 U.S.C. 904) is amended to read as follows:

Controlled Substances Act, amendment.

“AUTHORIZATIONS OF APPROPRIATIONS

“SEC. 709. (a) There are authorized to be appropriated \$105,000,000 for the fiscal year ending June 30, 1975, \$175,000,000 for the fiscal year ending June 30, 1976, and \$200,000,000 for the fiscal year ending June 30, 1977, for the expenses of the Department of Justice (other than its expenses incurred in connection with carrying out section 103(a)) in carrying out its functions under this title.

21 USC 803.

“(b) No funds appropriated under any other provision of this Act may be used for the expenses of the Department of Justice for which funds are authorized to be appropriated by subsection (a) of this section.”

SEC. 2. Section 702 of the Controlled Substances Act is amended by adding at the end thereof the following new subsection:

Savings provision, 21 USC 321 note, 21 USC 171 note.

“(d) Notwithstanding subsection (a) of this section or section 1103, section 4202 of title 18, United States Code, shall apply to any individual convicted under any of the laws repealed by this title or title III without regard to the terms of any sentence imposed on such individual under such law.”

21 USC 1161.

SEC. 3. Section 509 of the Controlled Substances Act (21 U.S.C. 879) is amended by striking out “(a)” and subsection (b).

SEC. 4. (a) Subchapter VI of chapter 6 of title 23 of the District of Columbia Code is repealed and the analysis of such chapter is amended by striking out the item relating to such subchapter.

Repeal, D.C. Code 23-591.

(b) Section 23-521 (f) of such title 23 is amended—

Search warrants, D.C. Code 23-521.

(1) by inserting “and” at the end of paragraph (5), and

(2) by striking out paragraph (6) and redesignating paragraph (7) as paragraph (6).

(c) Section 23-522 (c) of such title 23 is amended to read as follows:

Application, D.C. Code 23-522.

“(c) The application may also contain a request that the search warrant be made executable at any hour of the day or night upon the ground that there is probable cause to believe that (1) it cannot be executed during the hours of daylight, (2) the property sought is likely to be removed or destroyed if not seized forthwith, or (3) the property sought is not likely to be found except at certain times or in certain circumstances. Any request made pursuant to this subsection must be accompanied and supported by allegations of fact supporting such request.”