

1 “(B) the United States, a State or any political
2 subdivision thereof, or the District of Columbia,
3 which are owned by such nonresident shall be deemed to be
4 property situated within the United States.”

5 (c) **EFFECTIVE DATE.**—The amendments made by this
6 section shall apply with respect to the calendar year 1967
7 and all calendar years thereafter.

8 **SEC. 10. TREATY OBLIGATIONS.**

9 No amendment made by this Act shall apply in any case
10 where its application would be contrary to any treaty obliga-
11 tion of the United States. For purposes of the preceding
12 sentence, the extension of a benefit provided by any amend-
13 ment made by this Act shall not be deemed to be contrary
14 to a treaty obligation of the United States.