~~(c) AMENDMENT OF 1954 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference is to a section or other provision of the Internal Revenue Code of 1954.~~

~~**SEC. 2. SOURCE OF INCOME.**~~

~~(a) INTEREST.—~~

~~(1) (A) Subparagraph (A) of section 861 (a) (1) (relating to interest from sources within the United States) is amended to read as follows:~~

~~"(A) interest on amounts described in subsection (c) received by a nonresident alien individual or a foreign corporation, if such interest is~~