~~SEC. 3. NONRESIDENT ALIEN INDIVIDUALS.~~

~~(a) TAX ON NONRESIDENT ALIEN INDIVIDUALS.—~~

~~(1) Section 871 (relating to tax on nonresident alien individuals) is amended to read as follows:~~

~~"SEC. 871. TAX ON NONRESIDENT ALIEN INDIVIDUALS.~~

~~"(a) INCOME NOT CONNECTED WITH UNITED STATES BUSINESS—30 PERCENT TAX.—~~

~~"(1) INCOME OTHER THAN CAPITAL GAINS.—There is hereby imposed for each taxable year a tax of 30 percent of the amount received from sources within the United States by a nonresident alien individual as—~~

~~"(A) interest, dividends, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments, and other fixed or determinable annual or periodical gains, profits, and income,~~

~~"(B) gains described in section 402(a)(2), 403(a)(2), or 631 (b) or (c), and gains on transfers described in section 1235, and~~

~~"(C) amounts which under section 341, or under section 1232 (in the case of bonds or other evidences of indebtedness issued after September 28, 1965), are treated as gains from the sale or exchange of property which is not a capital asset,~~

~~but only to the extent the amount so received is not effec-~~