

1 death is situated in the United States bears to the
2 value of his entire gross estate wherever situated."

3 ~~(f) SPECIAL METHODS OF COMPUTING TAX.—Sub-~~
4 chapter B of chapter 11 ~~(relating to estates of nonresidents~~
5 ~~not citizens)~~ is amended by adding at the end thereof the
6 following new sections:

7 "SEC. 2107. EXPATRIATION TO AVOID TAX.

8 "~~(a) RATE OF TAX.—~~A tax computed in accordance
9 with the table contained in section 2001 is hereby imposed
10 on the transfer of the taxable estate, determined as provided
11 in section 2106, of every decedent nonresident not a citizen
12 of the United States dying after the date of enactment of this
13 section, if after March 8, 1965, and within the 10-year period
14 ending with the date of death such decedent lost United
15 States citizenship, unless such loss did not have for one of its
16 principal purposes the avoidance of taxes under this subtitle
17 or subtitle A.

18 "~~(b) GROSS ESTATE.—~~For purposes of the tax imposed
19 by subsection ~~(a)~~, the value of the gross estate of every
20 decedent to whom subsection ~~(a)~~ applies shall be determined
21 as provided in section 2103, except that—

22 "~~(1) if such decedent owned (within the meaning~~
23 ~~of section 958(a)) at the time of his death 10 percent~~
24 ~~or more of the total combined voting power of all~~