

1 lamation under subsection (a) have been modified so that
 2 the tax on the transfer of estates of decedents who were
 3 citizens of the United States and not residents of such
 4 foreign country is no longer more burdensome than the
 5 tax imposed by this subchapter on the transfer of estates
 6 of decedents who were residents of such foreign country,
 7 he shall proclaim that the tax on the transfer of the estate
 8 of every decedent who was a resident of such foreign coun-
 9 try at the time of his death shall, in the case of decedents
 10 dying after the date of such proclamation, be determined
 11 under this subchapter without regard to subsection (a).

12 ~~“(c) NOTIFICATION OF CONGRESS REQUIRED.—No~~
 13 proclamation shall be issued by the President pursuant to
 14 this section unless, at least 30 days prior to such proclama-
 15 tion, he has notified the Senate and the House of Repre-
 16 sentatives of his intention to issue such proclamation.

17 ~~“(d) IMPLEMENTATION BY REGULATIONS.—The Sec-~~
 18 retary or his delegate shall prescribe such regulations as may
 19 be necessary or appropriate to implement this section.”

20 ~~“(g) ESTATE TAX RETURNS.—Paragraph (2) of sec-~~
 21 tion 6018 (a) (relating to estates of nonresidents not citi-
 22 zens) is amended by striking out “\$2,000” and inserting in
 23 lieu thereof “\$30,000”.

24 ~~“(h) CLERICAL AMENDMENTS.—The table of sections for~~
 25 subchapter B of chapter 11 (relating to estates of nonresi-