~~dents not citizens) is amended by adding at the end thereof the following:~~

~~"Sec. 2107. Expatriation to avoid tax.~~
~~"Sec. 2108. Application of pre-1967 estate tax provisions."~~

~~(i) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to estates of decedents dying after the date of the enactment of this Act.~~

~~SEC. 9. TAX ON GIFTS OF NONRESIDENTS NOT CITIZENS.~~

~~(a) IMPOSITION OF TAX.—Subsection (a) of section 2501 (relating to general rule for imposition of tax) is amended to read as follows:~~

~~"(a) TAXABLE TRANSFERS.—~~

~~"(1) GENERAL RULE.—For the calendar year 1955 and each calendar year thereafter a tax, computed as provided in section 2502, is hereby imposed on the transfer of property by gift during such calendar year by any individual, resident or nonresident.~~

~~"(2) TRANSFERS OF INTANGIBLE PROPERTY.—Except as provided in paragraph (3), paragraph (1) shall not apply to the transfer of intangible property by a nonresident not a citizen of the United States.~~

~~"(3) EXCEPTIONS.—Paragraph (2) shall not apply in the case of a donor who at any time after March 8, 1965, and within the 10-year period ending~~