

1 *(made at such time and in such manner as the Secretary or*
 2 *his delegate may prescribe), to taxable years beginning on*
 3 *or before such date and ending after December 31, 1965.*

4 **SEC. 208. PERCENTAGE DEPLETION RATE FOR CERTAIN**
 5 **CLAY BEARING ALUMINA.**

6 *(a) 23 PERCENT RATE.—Section 613(b) (relating to*
 7 *percentage depletion rates) is amended—*

8 *(1) by inserting “clay, laterite, and nephelite sye-*
 9 *nite” after “anorthosite” in paragraph (2)(B); and*

10 *(2) by striking out “if paragraph (5)(B) does not*
 11 *apply” in paragraph (3)(B) and inserting in lieu*
 12 *thereof “if neither paragraph (2)(B) nor (5)(B) ap-*
 13 *plies”.*

14 *(b) TREATMENT PROCESSES.—Section 613(c)(4)*
 15 *(relating to treatment processes considered as mining) is*
 16 *amended—*

17 *(1) by striking out “and” at the end of subpara-*
 18 *graph (G),*

19 *(2) by redesignating subparagraph (H) as (I),*
 20 *and by inserting after subparagraph (G) the following*
 21 *new subparagraph:*

22 *“(H) in the case of clay, laterite, and nephelite*
 23 *syenite from deposits in the United States (to the*