

1 *extent that alumina and aluminum compounds are*
 2 *extracted therefrom)—all processes applied to derive*
 3 *alumina or aluminum compounds therefrom; and”.*

4 (c) *EFFECTIVE DATE.*—*The amendments made by sub-*
 5 *sections (a) and (b) shall apply to taxable years beginning*
 6 *after the date of the enactment of this Act.*

7 **SEC. 209. PERCENTAGE DEPLETION RATE FOR CLAM**
 8 **AND OYSTER SHELLS.**

9 (a) *15 PERCENT RATE.*—*Section 613(b) (relating*
 10 *to percentage depletion rates) is amended—*

11 (1) *by striking out “mollusk shells (including clam*
 12 *shells and oyster shells),” in paragraph (5)(A), and*

13 (2) *by inserting “mollusk shells (including clam*
 14 *shells and oyster shells),” after “marble,” in paragraph*
 15 *(6).*

16 (b) *EFFECTIVE DATE.*—*The amendments made by sub-*
 17 *section (a) shall apply to taxable years beginning after the*
 18 *date of the enactment of this Act.*

19 **SEC. 210. SINTERING AND BURNING OF SHALE, CLAY,**
 20 **AND SLATE USED AS LIGHTWEIGHT AGGRE-**
 21 **GATES.**

22 (a) *TREATMENT PROCESSES.*—*Section 613(c)(4)*
 23 *(relating to treatment processes considered as mining) is*
 24 *amended by striking out “and the furnacing of quicksilver*
 25 *ores” in subparagraph (E) and inserting in lieu thereof*