

1 1965, and before the date of the enactment of this
 2 Act, and

3 (D) which is in effect on the date of the enact-
 4 ment of this Act, and with respect to which a written
 5 notice of revocation has not been furnished to the
 6 cooperative association,

7 shall be effective (for the period prescribed in the agree-
 8 ment) for purposes of section 1388(h) of the Internal
 9 Revenue Code of 1954 as if entered into, pursuant to
 10 such section, after the date of the enactment of this Act.

11 (2) An agreement described in paragraphs (1) (A)
 12 and (C) which was included in a by-law of the coopera-
 13 tive association and which is in effect on the date of the
 14 enactment of this Act shall be effective for purposes of sec-
 15 tion 1388(h) of such Code only for taxable years of the
 16 association beginning before May 1, 1967.

17 **SEC. 213. EXCISE TAX RATE ON AMBULANCES AND**
 18 **HEARSESES.**

19 (a) **CLASSIFICATION AS AUTOMOBILES.**—Section 4062
 20 (relating to definitions applicable to the tax on motor vehicles)
 21 is amended by adding at the end thereof the following new
 22 subsection:

23 “(b) **AMBULANCES, HEARSESES, ETC.**—For purposes of
 24 section 4061(a), a sale of an ambulance, hearse, or combina-