

1 this section unless, at least 30 days prior to such procla-
 2 mation, he has notified the Senate and the House of Repre-
 3 sentatives of his intention to issue such proclamation.

4 “(d) IMPLEMENTATION BY REGULATIONS.—The Sec-
 5 retary or his delegate shall prescribe such regulations as he
 6 deems necessary or appropriate to implement this section.”

7 (e) CLERICAL AMENDMENTS.—The table of sections
 8 for subpart C of part II of subchapter N of chapter 1 is
 9 amended—

10 (1) by striking out the item relating to section 894
 11 and inserting in lieu thereof

“Sec. 894. Income affected by treaty.”;

12 (2) by adding at the end of such table the following:

“Sec. 896. Application of pre-1967 income tax provisions.”

13 (d) EFFECTIVE DATE.—The amendments made by this
 14 section (other than subsection (e)) shall apply with respect
 15 to taxable years beginning after December 31, 1966.

16 (e) ELECTIONS BY NONRESIDENT UNITED STATES
 17 CITIZENS WHO ARE SUBJECT TO FOREIGN COMMUNITY
 18 PROPERTY LAWS.—

19 (1) Part III of subchapter N of chapter 1 (relat-
 20 ing to income from sources without the United States)