

1 tence of subsection (a); and by adding at the end of
2 such section the following new subsection:

3 “(h) ~~SIMILAR CREDIT REQUIRED FOR CERTAIN ALIEN~~
4 ~~RESIDENTS.~~—Whenever the President finds that—

5 “(1) a foreign country, in imposing estate, inherit-
6 ance, legacy, or succession taxes, does not allow to citi-
7 zens of the United States resident in such foreign coun-
8 try at the time of death a credit similar to the credit
9 allowed under subsection (a);

10 “(2) such foreign country, when requested by the
11 United States to do so, has not acted to provide such a
12 similar credit in the case of citizens of the United States
13 resident in such foreign country at the time of death; and

14 “(3) it is in the public interest to allow the credit
15 under subsection (a) in the case of citizens or subjects
16 of such foreign country only if it allows such a similar
17 credit in the case of citizens of the United States resident
18 in such foreign country at the time of death;

19 the President shall proclaim that, in the case of citizens or
20 subjects of such foreign country dying while the proclamation
21 remains in effect, the credit under subsection (a) shall be al-
22 lowed only if such foreign country allows such a similar
23 credit in the case of citizens of the United States resident in
24 such foreign country at the time of death.”

25 (4) The amendments made by this subsection