

1 *his delegate may prescribe), to taxable years beginning on*
 2 *or before such date and ending after December 31, 1965.*

3 **SEC. 209. PERCENTAGE DEPLETION RATE FOR CERTAIN**
 4 **CLAY BEARING ALUMINA.**

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

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

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

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

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

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

21 *“(H) in the case of clay, laterite, and nephelite*
 22 *syenite from deposits in the United States (to the*
 23 *extent that alumina and aluminum compounds are*