

1           *extracted therefrom*)—all processes applied to derive  
 2           *alumina or aluminum compounds therefrom; and*".

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

6       **SEC. 210. PERCENTAGE DEPLETION RATE FOR CLAM**  
 7               **AND OYSTER SHELLS.**

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

10           (1) by striking out "*mollusk shells (including clam*  
 11           *shells and oyster shells),*" in paragraph (5)(A), and

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

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

18       **SEC. 211. SINTERING AND BURNING OF SHALE, CLAY,**  
 19               **AND SLATE USED AS LIGHTWEIGHT AGGRE-**  
 20               **GATES.**

21       (a) *TREATMENT PROCESSES.*—Section 613(c)(4)  
 22       (*relating to treatment processes considered as mining*) is  
 23       amended by striking out "*and the furnacing of quicksilver*