

1 “(2) *MANNER OF OBTAINING AGREEMENT.*—A
 2 *distributee shall agree to take a per-unit retain certificate*
 3 *into account as provided in paragraph (1) only by—*

4 “(A) *making such agreement in writing, or*

5 “(B) *obtaining or retaining membership in the*
 6 *organization after—*

7 “(i) *such organization has adopted (after*
 8 *the date of the enactment of this subsection) a*
 9 *bylaw providing that membership in the organi-*
 10 *zation constitutes such agreement, and*

11 “(ii) *he has received a written notification*
 12 *and copy of such bylaw.*

13 “(3) *PERIOD FOR WHICH AGREEMENT IS EFFECTIVE.*—

14 “(A) *GENERAL RULE.*—*Except as provided in*
 15 *subparagraph (B)—*

16 “(i) *an agreement described in paragraph*
 17 *(2)(A) shall be an agreement with respect to*
 18 *all products delivered by the distributee to the*
 19 *organization during the taxable year of the orga-*
 20 *nization during which such agreement is made*
 21 *and all subsequent taxable years of the organiza-*
 22 *tion; and*

23 “(ii) *an agreement described in paragraph*
 24 *(2)(B) shall be an agreement with respect to*
 25 *all products delivered by the distributee to the*