1965, and before the date of the enactment of this Act, and

(D) which is in effect on the date of the enactment of this Act, and with respect to which a written notice of revocation has not been furnished to the cooperative association,

shall be effective (for the period prescribed in the agreement) for purposes of section 1388(h) of the Internal Revenue Code of 1954 as if entered into, pursuant to such section, after the date of the enactment of this Act.

(2) An agreement described in paragraphs (1)(A) and (C) which was included in a by-law of the cooperative association and which is in effect on the date of the enactment of this Act shall be effective for purposes of section 1388(h) of such Code only for taxable years of the association beginning before May 1, 1967.

SEC. 214. EXCISE TAX RATE ON AMBULANCES AND HEARSES.

(a) CLASSIFICATION AS AUTOMOBILES.—Section 4062 (relating to definitions applicable to the tax on motor vehicles) is amended by adding at the end thereof the following new subsection:

"(b) AMBULANCES, HEARSES, ETC.—For purposes of section 4061(a), a sale of an ambulance, hearse, or combination ambulance-hearse shall be considered to be a sale of an