

Sec. 210. Straddles.

- (a) *Treatment as short-term capital gain.*
- (b) *Effective date.*

Sec. 211. Tax treatment of per-unit retain allocations.

- (a) *Tax treatment of cooperatives.*
- (b) *Tax treatment by patrons.*
- (c) *Definitions.*
- (d) *Information reporting.*
- (e) *Effective dates.*
- (f) *Transition rule.*

Sec. 212. Excise tax rate on ambulances and hearses.

- (a) *Classification as automobiles.*
- (b) *Effective date.*

Sec. 213. Applicability of exclusion from interest equalization tax of certain loans to assure raw materials sources.

- (a) *Exception to exclusion.*
- (b) *Technical amendments.*
- (c) *Effective date.*

Sec. 214. Exclusion from interest equalization tax for certain acquisitions by insurance companies.

- (a) *New companies and companies operating in former less developed countries.*
- (b) *Effective date.*

Sec. 215. Exclusion from interest equalization tax of certain acquisitions by foreign branches of domestic banks.

- (a) *Authority for modification of executive orders.*
- (b) *Effective date.*

TITLE III—PRESIDENTIAL ELECTION CAMPAIGN FUND ACT*Sec. 301. Short title.**Sec. 302. Authority for designation of \$1 of income tax payments to presidential election campaign fund.**Sec. 303. Presidential election campaign fund.*

- (a) *Establishment.*
- (b) *Transfers to the fund.*
- (c) *Payments from fund.*
- (d) *Transfers to general fund.*

*Sec. 304. Establishment of advisory board.**Sec. 305. Appropriations authorized.***TITLE IV—MISCELLANEOUS PROVISIONS***Sec. 401. Treasury notes payable in foreign currency.**Sec. 402. Reports to clarify to national debt and tax structure.*

And the Senate agree to the same.

That the House recede from its disagreement to the amendment of the Senate to the title of the bill and agree to the same.

W. D. MILLS,
 CECIL R. KING,
 HALE BOGGS,
 EUGENE J. KEOGH,
 JOHN W. BYRNES,
 JAMES B. UTT,

Managers on the Part of the House.

RUSSELL B. LONG,
 GEORGE A. SMATHERS,
 CLINTON ANDERSON,
 EUGENE J. MCCARTHY,
 FRANK CARLSON,
 WALLACE F. BENNETT,

Managers on the Part of the Senate.