steps which are planned, to enable the Secretary of Health, Education, and Welfare to make the determination and certification referred to in section 1862(c) of the Social Security Act. If such report is not submitted to such committees on or before March 1, 1975, the date specified in such section (as amended by this section) shall be deemed to be July 1, 1975, rather than January 1, 1976.

42 USC 1395y.

Approved October 26, 1974.

Public Law 93-481

AN ACT

October 26, 1974 [S. 3355]

To amend the Controlled Substances Act to extend for three fiscal years the authorizations of appropriations for the administration and enforcement of that Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 709 of the Controlled Substances Act (21 U.S.C. 904) is amended to read as follows:

Controlled Substances Act, amendment.

"AUTHORIZATIONS OF APPROPRIATIONS

"Sec. 709. (a) There are authorized to be appropriated \$105,000,000 for the fiscal year ending June 30, 1975, \$175,000,000 for the fiscal year ending June 30, 1976, and \$200,000,000 for the fiscal year ending June 30, 1977, for the expenses of the Department of Justice (other than its expenses incurred in connection with carrying out section 103(a)) in carrying out its functions under this title.

"(b) No funds appropriated under any other provision of this Act may be used for the expenses of the Department of Justice for which funds are authorized to be appropriated by subsection (a) of this

section.".

Sec. 2. Section 702 of the Controlled Substances Act is amended by

adding at the end thereof the following new subsection:

"(d) Notwithstanding subsection (a) of this section or section 1103, section 4202 of title 18, United States Code, shall apply to any individual convicted under any of the laws repealed by this title or title III without regard to the terms of any sentence imposed on such individual under such law."

Sec. 3. Section 509 of the Controlled Substances Act (21 U.S.C. 879)

is amended by striking out "(a)" and subsection (b).

Sec. 4. (a) Subchapter VI of chapter 6 of title 23 of the District of Columbia Code is repealed and the analysis of such chapter is amended by striking out the item relating to such subchapter.

(b) Section 23–521 (f) of such title 23 is amended—

(1) by inserting "and" at the end of paragraph (5), and

(2) by striking out paragraph (6) and redesignating para-

graph (7) as paragraph (6).

(c) Section 23-522(c) of such title 23 is amended to read as follows: "(c) The application may also contain a request that the search warrant be made executable at any hour of the day or night upon the ground that there is probable cause to believe that (1) it cannot be executed during the hours of daylight, (2) the property sought is likely to be removed or destroyed if not seized forthwith, or (3) the property sought is not likely to be found except at certain times or in certain circumstances. Any request made pursuant to this subsection must be accompanied and supported by allegations of fact supporting such request."

21 USC 803.

Savings provision, 21 USC 321 note,

21 USC 171

21 USC 1161.

Repeal, D.C. Code 23-591.

Search warrants. D.C. Code 23-521.

Application. D.C. Code 23-522.

Execution of search warrants. D.C. Code 23-524.

Repeal. D.C. Code 23-

(d) Section 23-524(a) of such title 23 is amended to read as follows: "(a) An officer executing a warrant directing a search of a dwelling house or other building or a vehicle shall execute such warrant in accordance with section 3109 of title 18, United States Code."

(e) The last sentence of section 23-561(b)(1) of such title 23 is

repealed.

Sec. 5. Section 1114 of title 18, United States Code, is amended by striking out "Bureau of Narcotics and Dangerous Drugs" and inserting in lieu thereof "Drug Enforcement Administration".

Approved October 26, 1974.

Public Law 93-482

October 26, 1974 [H. R. 11251]

AN ACT

To amend the Tariff Schedules of the United States to provide for the duty-free entry of methanol imported for use as fuel, and for other purposes.

Methanol, duty suspension; Internal Revenue Code of 1954. amendments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subpart D of part 2 of schedule 4 of the Tariff Schedules of the United States (19 U.S.C. 1202) is amended by striking out item 427.96 and inserting in lieu thereof the following:

427.96 427.97

Effective date. 19 USC 1202 note.

Duty rates.

Sec. 2. (a) The amendments made by the first section of this Act shall apply with respect to articles entered, or withdrawn from warehouse, for consumption on or after the date of the enactment of this Act.

(b) The rates of duty in rate column numbered 1 of the Tariff Schedules of the United States (as amended by the first section of this Act) shall be treated as not having the status of statutory provisions enacted by the Congress, but as having been proclaimed by the President as being required or appropriate to carry out foreign trade agreements to which the United States is a party.

Sec. 3. (a) Section 993(b)(3) of the Internal Revenue Code of 1954 (relating to qualified export assets) is amended by striking out "such corporation" and inserting in lieu thereof "such corporation or of another corporation which is a DISC and which is a member of a

controlled group which includes such corporation".

(b) The amendment made by subsection (a) applies to taxable years beginning after December 31, 1973. The amendment shall, at the election of the taxpayer made within 90 days after the date of enactment of this Act, also apply to any taxable year beginning after

December 31, 1971, and before January 1, 1974. Sec. 4. Notwithstanding the provisions of section 167(k) (1) of the Internal Revenue Code of 1954 (relating to depreciation of expendi-

tures to rehabilitate low income rental housing), the provisions of section 167(k) shall apply with respect to rehabilitation expenditures incurred with respect to low income rental housing after December 31, 1974, and before January 1, 1978, if such expenditures are incurred pursuant to a binding contract entered into before December 31, 1974.

Approved October 26, 1974.

Corporations. qualified export assets. 26 USC 993.

26 USC 993 note.

Low income rental housing, rehabilitation expenditures. 26 USC 167 note.