

(d) PERIOD OF LIMITATION FOR COLLECTION OF TAX.—Section 6503 (d) of the Internal Revenue Code of 1954 (relating to suspension of running of period of limitations when there is an extension of time for payment of estate tax) is amended by striking out “assessment or” and by adding before the period at the end thereof the following: “or under the provisions of section 6166”.

26 USC 6503.

(e) INTEREST.—Section 6601 (b) of the Internal Revenue Code of 1954 (relating to interest at the rate of 4 percent per annum in the case of extension of time for payment of estate tax) is amended by striking out “section 6161 (a) (2)” and inserting in lieu thereof “section 6161 (a) (2) or 6166”.

26 USC 6601.

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to estates of decedents with respect to which the date for the filing of the estate tax return (including extensions thereof) prescribed by section 6075 (a) of the Internal Revenue Code of 1954 is after the date of the enactment of this Act; except that (1) section 6166 (i) of such Code as added by this section shall apply to estates of decedents dying after August 16, 1954, but only if the date for the filing of the estate tax return (including extensions thereof) expired on or before the date of the enactment of this Act, and (2) notwithstanding section 6166 (a) of such Code, if an election under such section is required to be made before the sixtieth day after the date of the enactment of this Act such an election shall be considered timely if made on or before such sixtieth day.

26 USC 6075.

Ante, p. 1681.

Approved September 2, 1958.

Public Law 85-867

AN ACT

To provide further protection against the introduction and dissemination of livestock diseases, and for other purposes.

September 2, 1958
[H. R. 12126]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraphs (a) and (c) of section 306 of the Act approved June 17, 1930 (46 Stat. 689; 19 U. S. C. 1306 (a) and (c)) are amended by deleting the word “domestic” each time it appears in said paragraphs and said paragraph (a) is amended (1) by deleting the phrase “beef, veal, mutton, lamb, or pork,” and substituting therefor the phrase “meat of such animals;” and (2) by inserting before the period at the end thereof a colon and the following: “*Provided*, That wild ruminants or swine may be imported from any such country upon such conditions, including post entry conditions, to be prescribed in import permits or in regulations, as the Secretary may impose for the purpose of preventing the dissemination of said diseases into or within the United States: *And provided further*, That the subsequent distribution, maintenance, and exhibition of such animals in the United States shall be limited to zoological parks approved by said Secretary as meeting such standards as he may by regulation prescribe for the purpose of preventing the dissemination of said diseases into or within the United States. The Secretary may at any time seize and dispose of any such animals which are not handled in accordance with the conditions imposed by him or which are distributed to or maintained or exhibited at any place in the United States which is not then an approved zoological park, in such manner as he deems necessary for said purpose”.

Agriculture.
Livestock pro-
tection against
disease.

Approved September 2, 1958.