

Public Law 105-130
105th Congress

An Act

Dec. 1, 1997

[S. 1519]

Surface
Transportation
Extension Act of
1997.
23 USC 101 note.

23 USC 104 note.

To provide a 6-month extension of highway, highway safety, and transit programs pending enactment of a law reauthorizing the Intermodal Surface Transportation Efficiency Act of 1991.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Surface Transportation Extension Act of 1997".

SEC. 2. ADVANCES.

(a) **IN GENERAL.**—The Secretary of Transportation (referred to in this Act as the "Secretary") shall apportion funds made available under section 1003(d) of the Intermodal Surface Transportation Efficiency Act of 1991 to each State in the ratio that—

(1) the State's total fiscal year 1997 obligation authority for funds apportioned for the Federal-aid highway program; bears to

(2) all States' total fiscal year 1997 obligation authority for funds apportioned for the Federal-aid highway program.

(b) PROGRAMMATIC DISTRIBUTIONS.—

(1) **PROGRAMS.**—Of the funds to be apportioned to each State under subsection (a), the Secretary shall ensure that the State is apportioned an amount of the funds, determined under paragraph (2), for the Interstate maintenance program, the National Highway System, the bridge program, the surface transportation program, the congestion mitigation and air quality improvement program, minimum allocation under section 157 of title 23, United States Code, Interstate reimbursement under section 160 of that title, the donor State bonus under section 1013(c) of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 1940), hold harmless under section 1015(a) of that Act (105 Stat. 1943), 90 percent of payments adjustments under section 1015(b) of that Act (105 Stat. 1944), section 1015(c) of that Act (105 Stat. 1944), an amount equal to the funds provided under sections 1103 through 1108 of that Act (105 Stat. 2027), and funding restoration under section 202 of the National Highway System Designation Act of 1995 (109 Stat. 571).

(2) **IN GENERAL.**—The amount that each State shall be apportioned under this subsection for each item referred to in paragraph (1) shall be determined by multiplying—

(A) the amount apportioned to the State under subsection (a); by

(B) the ratio that—

(i) the amount of funds apportioned for the item, or allocated under sections 1103 through 1108 of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 2027), to the State for fiscal year 1997; bears to

(ii) the total of the amount of funds apportioned for the items, and allocated under those sections, to the State for fiscal year 1997.

(3) **USE OF FUNDS.**—Amounts apportioned to a State under subsection (a) attributable to sections 1103 through 1108 of the Intermodal Surface Transportation Efficiency Act of 1991 shall be available to the State for projects eligible for assistance under chapter 1 of title 23, United States Code.

(4) **ADMINISTRATION.**—Funds authorized by the amendment made by subsection (d) shall be administered as if they had been apportioned, allocated, deducted, or set aside, as the case may be, under title 23, United States Code; except that the deduction under section 104(a) of title 23, United States Code, the set-asides under section 104(b)(1) of that title for the territories and under section 104(f)(1) of that title for metropolitan planning, and the expenditure required under section 104(d)(1) of that title shall not apply to those funds.

(c) **REPAYMENT FROM FUTURE APPORTIONMENTS.**—

(1) **IN GENERAL.**—The Secretary shall reduce the amount that would, but for this section, be apportioned to a State for programs under chapter 1 of title 23, United States Code, for fiscal year 1998 under a law reauthorizing the Federal-aid highway program enacted after the date of enactment of this Act by the amount that is apportioned to each State under subsection (a) and section 5(f) for each such program.

(2) **PROGRAM CATEGORY RECONCILIATION.**—The Secretary may establish procedures under which funds apportioned under subsection (a) for a program category for which funds are not authorized under a law described in paragraph (1) may be restored to the Federal-aid highway program.

(d) **AUTHORIZATION OF CONTRACT AUTHORITY.**—Section 1003 of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 1918) is amended by adding at the end the following:

“(d) **ADVANCE AUTHORIZATIONS.**—

“(1) **IN GENERAL.**—There shall be available from the Highway Trust Fund (other than the Mass Transit Account) to carry out section 2(a) of the Surface Transportation Extension Act of 1997 \$5,500,000,000 for the period of November 16, 1997, through January 31, 1998.

“(2) **SPECIAL RULE.**—Funds apportioned under subsection (a) shall be subject to any limitation on obligations for Federal-aid highways and highway safety construction programs.

“(e) **AUTHORIZATION OF CONTRACT AUTHORITY.**—

“(1) **AUTHORIZATION.**—Notwithstanding section 157(e) of title 23, United States Code, there shall be available from the Highway Trust Fund (other than the Mass Transit Account) to carry out section 157 of title 23, United States Code, not to exceed \$15,460,000 for the period of January 26, 1998, through January 31, 1998.

“(2) ALLOCATION.—The Secretary shall allocate the amounts authorized under paragraph (1) to each State in the ratio that—

“(A) the amount allocated to the State for fiscal year 1997 under section 157 of that title; bears to

“(B) the amounts allocated to all States for fiscal year 1997 under section 157 of that title.

“(f) CONTRACT AUTHORITY.—Funds authorized under subsections (d) and (e) shall be available for obligation in the same manner as if the funds were apportioned under chapter 1 of title 23, United States Code.”.

(e) LIMITATION ON OBLIGATIONS.—

(1) IN GENERAL.—Subject to paragraph (2), after the date of enactment of this Act, the Secretary shall allocate to each State an amount of obligation authority made available under the Department of Transportation and Related Agencies Appropriations Act, 1998 (Public Law 105-66) that is—

(A) equal to the greater of—

(i) the State's unobligated balance, as of October 1, 1997, of Federal-aid highway apportionments subject to any limitation on obligations; or

(ii) 50 percent of the State's total fiscal year 1997 obligation authority for funds apportioned for the Federal-aid highway program; but

(B) not greater than 75 percent of the State's total fiscal year 1997 obligation authority for funds apportioned for the Federal-aid highway program.

(2) LIMITATION ON AMOUNT.—The total of all allocations under paragraph (1) shall not exceed \$9,786,275,000.

(3) TIME PERIOD FOR OBLIGATIONS OF FUNDS.—

(A) IN GENERAL.—Except as provided in subparagraph (B), a State shall not obligate any funds for any Federal-aid highway program project after May 1, 1998, until the earlier of the date of enactment of a multiyear law reauthorizing the Federal-aid highway program or July 1, 1998.

(B) REOBLIGATION.—Subparagraph (A) shall not preclude the reobligation of previously obligated funds.

(C) DISTRIBUTION OF REMAINING OBLIGATION AUTHORITY.—On the earlier of the date of enactment of a law described in subparagraph (A) or July 1, 1998, the Secretary shall distribute to each State any remaining amounts of obligation authority for Federal-aid highways and highway safety construction programs by allocation in accordance with section 310(a) of the Department of Transportation and Related Agencies Appropriations Act, 1998 (Public Law 105-66).

(D) CONTRACT AUTHORITY.—No contract authority made available to the States prior to July 1, 1998, shall be obligated after that date until such time as a multiyear law reauthorizing the Federal-aid highway program has been enacted.

(4) TREATMENT OF OBLIGATIONS.—Any obligation of an allocation of obligation authority made under this subsection shall be considered to be an obligation for Federal-aid highways and highway safety construction programs for fiscal year 1998 for the purposes of the matter under the heading “LIMITATION

ON OBLIGATIONS)” under the heading “FEDERAL-AID HIGHWAYS” in title I of the Department of Transportation and Related Agencies Appropriations Act, 1998 (Public Law 105-66).

SEC. 3. TRANSFERS OF UNOBLIGATED APPORTIONMENTS.

(a) **IN GENERAL.**—In addition to any other authority of a State to transfer funds, for fiscal year 1998, a State may transfer any funds apportioned to the State for any program under section 104 (including amounts apportioned under section 104(b)(3) or set aside or suballocated under section 133(d)), 144, or 402 of title 23, United States Code, before, on, or after the date of enactment of this Act, granted to the State for any program under section 410 of that title before, on, or after such date of enactment, or allocated to the State for any program under chapter 311 of title 49, United States Code, before, on, or after such date of enactment, that are subject to any limitation on obligations, and that are not obligated, to any other of those programs.

(b) **TREATMENT OF TRANSFERRED FUNDS.**—Any funds transferred to another program under subsection (a) shall be subject to the provisions of the program to which the funds are transferred, except that funds transferred to a program under section 133 (other than subsections (d)(1) and (d)(2)) of title 23, United States Code, shall not be subject to section 133(d) of that title.

(c) **RESTORATION OF APPORTIONMENTS.**—

(1) **IN GENERAL.**—As soon as practicable after the date of enactment of a law reauthorizing the Federal-aid highway program enacted after the date of enactment of this Act, the Secretary shall restore any funds that a State transferred under subsection (a) for any project not eligible for the funds but for this section to the program category from which the funds were transferred.

(2) **PROGRAM CATEGORY RECONCILIATION.**—The Secretary may establish procedures under which funds transferred under subsection (a) from a program category for which funds are not authorized may be restored to the Federal-aid highway, highway safety, and motor carrier safety programs.

(3) **LIMITATION ON STATUTORY CONSTRUCTION.**—No provision of law, except a statute enacted after the date of enactment of this Act that expressly limits the application of this subsection, shall impair the authority of the Secretary to restore funds pursuant to this subsection.

(d) **GUIDANCE.**—The Secretary may issue guidance for use in carrying out this section.

SEC. 4. ADMINISTRATIVE EXPENSES.

(a) **EXPENSES OF FEDERAL HIGHWAY ADMINISTRATION.**—

(1) **AUTHORITY TO BORROW.**—

(A) **FROM UNOBLIGATED FUNDS AVAILABLE FOR DISCRETIONARY ALLOCATIONS.**—If unobligated balances of funds deducted by the Secretary under section 104(a) of title 23, United States Code, for administrative and research expenses of the Federal-aid highway program are insufficient to pay those expenses for fiscal year 1998, the Secretary may borrow to pay those expenses not to exceed \$60,000,000 from unobligated funds available to the Secretary for discretionary allocations.

(B) **REQUIREMENT TO REIMBURSE.**—Funds borrowed under subparagraph (A) shall be reimbursed from amounts

made available to the Secretary under section 104(a) of title 23, United States Code, as soon as practicable after the date of enactment of a law reauthorizing the Federal-aid highway program enacted after the date of enactment of this Act.

(2) **AUTHORIZATION OF CONTRACT AUTHORITY.**—

(A) **IN GENERAL.**—In addition to funds made available under paragraph (1), there shall be available from the Highway Trust Fund (other than the Mass Transit Account) for administrative and research expenses of the Federal-aid highway program \$158,500,000 for fiscal year 1998.

(B) **CONTRACT AUTHORITY.**—Funds authorized under this paragraph shall be available for obligation in the same manner as if the funds were apportioned under chapter 1 of title 23, United States Code, and shall be subject to any limitation on obligations for Federal-aid highways and highway safety construction programs.

(3) **USE OF CERTAIN ADMINISTRATIVE FUNDS.**—Section 104(i)(1) of title 23, United States Code, is amended by inserting “, and for the period of October 1, 1997, through March 31, 1998,” after “1997”.

(b) **BUREAU OF TRANSPORTATION STATISTICS.**—Section 6006 of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 2172) is amended—

49 USC 111.

(1) by inserting “(a) **IN GENERAL.**—” before “Chapter I”; and

(2) in the first sentence of subsection (b)—

(A) by striking “1996, and” and inserting “1996,”; and

(B) by inserting before the period at the end the following: “, and \$12,500,000 for the period of October 1, 1997, through March 31, 1998”.

SEC. 5. OTHER FEDERAL-AID HIGHWAY PROGRAMS.

(a) **FEDERAL LANDS HIGHWAYS.**—Section 1003(a)(6) of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 1919) is amended—

(1) in subparagraph (A)—

(A) by striking “1992 and” and inserting “1992,”; and

(B) by inserting before the period at the end the following: “, and \$95,500,000 for the period of October 1, 1997, through March 31, 1998”;

(2) in subparagraph (B)—

(A) by striking “1995, and” and inserting “1995,”; and

(B) by inserting before the period at the end the following: “and \$86,000,000 for the period of October 1, 1997, through March 31, 1998”; and

(3) in subparagraph (C)—

(A) by striking “1995, and” and inserting “1995,”; and

(B) by inserting before the period at the end the following: “, and \$42,000,000 for the period of October 1, 1997, through March 31, 1998”.

(b) **NATIONAL RECREATIONAL TRAILS PROGRAM.**—Section 1003 of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 1918) (as amended by section 2(d)) is amended by adding at the end the following:

23 USC 104.

“(e) **NATIONAL RECREATIONAL TRAILS PROGRAM.**—Section 104(h) of title 23, United States Code, is amended by inserting ‘and

\$7,500,000 for the period of October 1, 1997, through March 31, 1998' after '1997'."

(c) CERTAIN ALLOCATED PROGRAMS.—

(1) HIGHWAY USE TAX EVASION.—Section 1040(f)(1) of the Intermodal Surface Transportation Efficiency Act of 1991 (23 U.S.C. 101 note; 105 Stat. 1992) is amended in the first sentence by inserting before the period at the end the following: "and \$2,500,000 for the period of October 1, 1997, through March 31, 1998".

(2) SCENIC BYWAYS PROGRAM.—Section 1047(d) of the Intermodal Surface Transportation Efficiency Act of 1991 (23 U.S.C. 101 note; 105 Stat. 1998) is amended in the first sentence—

(A) by striking "1994, and" and inserting "1994,"; and

(B) by inserting before the period at the end the following: ", and \$7,000,000 for the period of October 1, 1997, through March 31, 1998".

(d) INTELLIGENT TRANSPORTATION SYSTEMS.—Section 6058(b) of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 2194) is amended—

(1) by striking "1992 and" and inserting "1992,"; and

(2) by inserting before the period at the end the following: ", and \$47,000,000 for the period of October 1, 1997, through March 31, 1998".

(e) SURFACE TRANSPORTATION RESEARCH.—

(1) OPERATION LIFESAVER.—

(A) IN GENERAL.—There shall be available from the Highway Trust Fund (other than the Mass Transit Account) to carry out the operation lifesaver program under section 104(d)(1) of title 23, United States Code, \$150,000 for the period of October 1, 1997, through March 31, 1998.

(B) CONTRACT AUTHORITY.—Funds authorized under this paragraph shall be available for obligation in the same manner as if the funds were apportioned under chapter 1 of title 23, United States Code, and shall be subject to any limitation on obligations for Federal-aid highways and highway safety construction programs.

(2) DWIGHT DAVID EISENHOWER TRANSPORTATION FELLOWSHIP PROGRAM.—

(A) IN GENERAL.—There shall be available from the Highway Trust Fund (other than the Mass Transit Account) to carry out the Dwight David Eisenhower Transportation Fellowship Program under section 307(a)(1)(C)(ii) of title 23, United States Code, \$1,000,000 for the period of October 1, 1997, through March 31, 1998.

(B) CONTRACT AUTHORITY.—Funds authorized under this paragraph shall be available for obligation in the same manner as if the funds were apportioned under chapter 1 of title 23, United States Code, and shall be subject to any limitation on obligations for Federal-aid highways and highway safety construction programs.

(3) NATIONAL HIGHWAY INSTITUTE.—Section 321(f) of title 23, United States Code, is amended by adding at the end the following: "There shall be available from the Highway Trust Fund (other than the Mass Transit Account) to carry out this section \$2,500,000 for the period of October 1, 1997, through

23 USC 307 note.

March 31, 1998, and such funds shall be subject to any limitation on obligations for Federal-aid highways and highway safety construction programs.”.

(4) EDUCATION AND TRAINING PROGRAM.—Section 326(c) of title 23, United States Code, is amended by adding at the end the following: “There shall be available from the Highway Trust Fund (other than the Mass Transit Account) to carry out this section \$3,000,000 for the period of October 1, 1997, through March 31, 1998, and such funds shall be subject to any limitation on obligations for Federal-aid highways and highway safety construction programs.”.

(f) METROPOLITAN PLANNING.—

(1) AUTHORIZATION OF CONTRACT AUTHORITY.—

(A) IN GENERAL.—There shall be available from the Highway Trust Fund (other than the Mass Transit Account) to carry out section 134 of title 23, United States Code, \$78,500,000 for the period of October 1, 1997, through March 31, 1998.

(B) CONTRACT AUTHORITY.—Funds authorized under this paragraph shall be available for obligation in the same manner as if the funds were apportioned under chapter 1 of title 23, United States Code, and shall be subject to any limitation on obligations for Federal-aid highways and highway safety construction programs.

(2) DISTRIBUTION OF FUNDS.—The Secretary shall distribute funds authorized under paragraph (1) to the States in accordance with section 104(f)(2) of title 23, United States Code.

(g) TERRITORIES.—Section 1003 of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 1918) (as amended by subsection (b)) is amended by adding at the end the following:

“(f) TERRITORIES.—

“(1) IN GENERAL.—In lieu of the amounts deducted under section 104(b)(1) of title 23, United States Code, there shall be available from the Highway Trust Fund (other than the Mass Transit Account) for the Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands \$15,000,000 for the period of October 1, 1997, through March 31, 1998.

“(2) CONTRACT AUTHORITY.—Funds authorized under this subsection shall be available for obligation in the same manner as if the funds were apportioned under chapter 1 of title 23, United States Code, and shall be subject to any limitation on obligations for Federal-aid highways and highway safety construction programs.”.

SEC. 6. EXTENSION OF HIGHWAY SAFETY PROGRAMS.

(a) NHTSA HIGHWAY SAFETY PROGRAMS.—Section 2005(1) of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 2079) is amended—

(1) by striking “1996, and” and inserting “1996,”; and

(2) by inserting before the period at the end the following: “, and \$83,000,000 for the period of October 1, 1997, through March 31, 1998”; and

(b) ALCOHOL-IMPAIRED DRIVING COUNTERMEASURES.—Section 410 of title 23, United States Code, is amended—

(1) in subsection (c)—

(A) by striking “5” and inserting “6”; and

(B) in paragraph (3), by striking “and fifth” and inserting “fifth, and sixth”;

(2) in subsection (d)(2)(B), by striking “two” and inserting “3”; and

(3) in the first sentence of subsection (j)—

(A) by striking “1997, and” and inserting “1997.”; and

(B) by inserting before the period at the end the following “, and \$12,500,000 for the period of October 1, 1997, through March 31, 1998”.

(c) NATIONAL DRIVER REGISTER.—Section 30308(a) of title 49, United States Code, is amended—

(1) by striking “1994, and” and inserting “1994.”; and

(2) by inserting after “1997,” the following: “and \$1,855,000 for the period of October 1, 1997, through March 31, 1998.”.

SEC. 7. EXTENSION OF MOTOR CARRIER SAFETY PROGRAM.

Section 31104(a) of title 49, United States Code, is amended—

(1) in paragraphs (1) through (5), by striking “not more” each place it appears and inserting “Not more”; and

(2) by adding at the end the following:

“(6) Not more than \$45,000,000 for the period of October 1, 1997, through March 31, 1998.”.

SEC. 8. EXTENSION OF FEDERAL TRANSIT PROGRAMS.

Title III of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 2087-2140) is amended by adding at the end the following:

49 USC 5309,
5337, 5338.

“SEC. 3049. EXTENSION OF FEDERAL TRANSIT PROGRAMS FOR THE PERIOD OF OCTOBER 1, 1997, THROUGH MARCH 31, 1998.

“(a) ALLOCATING AMOUNTS.—Section 5309(m)(1) of title 49, United States Code, is amended by inserting ‘, and for the period of October 1, 1997, through March 31, 1998’ after ‘1997’.

“(b) APPORTIONMENT OF APPROPRIATIONS FOR FIXED GUIDEWAY MODERNIZATION.—Section 5337 of title 49, United States Code, is amended—

“(1) in subsection (a), by inserting ‘and for the period of October 1, 1997, through March 31, 1998,’ after ‘1997.’; and

“(2) by adding at the end the following:

“(e) SPECIAL RULE FOR OCTOBER 1, 1997, THROUGH MARCH 31, 1998.—The Secretary shall determine the amount that each urbanized area is to be apportioned for fixed guideway modernization under this section on a pro rata basis to reflect the partial fiscal year 1998 funding made available by section 5338(b)(1)(F).”.

“(c) AUTHORIZATIONS.—Section 5338 of title 49, United States Code, is amended—

“(1) in subsection (a)—

“(A) in paragraph (1), by adding at the end the following:

“(F) \$1,328,400,000 for the period of October 1, 1997, through March 31, 1998.”; and

“(B) in paragraph (2), by adding at the end the following:

“(F) \$369,000,000 for the period of October 1, 1997, through March 31, 1998.”;

“(2) in subsection (b)(1), by adding at the end the following:

“(F) \$1,131,600,000 for the period of October 1, 1997, through March 31, 1998.”;

“(3) in subsection (c), by inserting ‘and not more than \$1,500,000 for the period of October 1, 1997, through March 31, 1998,’ after ‘1997.’;

“(4) in subsection (e), by inserting ‘and not more than \$3,000,000 is available from the Fund (except the Account) for the Secretary for the period of October 1, 1997, through March 31, 1998,’ after ‘1997.’;

“(5) in subsection (h)(3), by inserting ‘and \$3,000,000 is available for section 5317 for the period of October 1, 1997, through March 31, 1998’ after ‘1997.’;

“(6) in subsection (j)(5)—

“(A) in subparagraph (B), by striking ‘and’ at the end;

“(B) in subparagraph (C), by striking the period at the end and inserting ‘; and’; and

“(C) by adding at the end the following:

“(D) the lesser of \$1,500,000 or an amount that the Secretary determines is necessary is available to carry out section 5318 for the period of October 1, 1997, through March 31, 1998.’;

“(7) in subsection (k), by striking ‘or (e)’ and inserting ‘(e), or (m)’; and

“(8) by adding at the end the following:

“(m) SECTION 5316 FOR THE PERIOD OF OCTOBER 1, 1997, THROUGH MARCH 31, 1998.—Not more than the following amounts may be appropriated to the Secretary from the Fund (except the Account) for the period of October 1, 1997, through March 31, 1998:

“(1) \$125,000 to carry out section 5316(a).

“(2) \$1,500,000 to carry out section 5316(b).

“(3) \$500,000 to carry out section 5316(c).

“(4) \$500,000 to carry out section 5316(d).

“(5) \$500,000 to carry out section 5316(e).’.”.

SEC. 9. EXTENSION OF TRUST FUNDS FUNDED BY HIGHWAY-RELATED TAXES.

(a) HIGHWAY TRUST FUND.—Section 9503 of the Internal Revenue Code of 1986 (relating to Highway Trust Fund) is amended—

(1) in subsection (c)—

(A) in paragraph (1)—

(i) by striking “1997” and inserting “1998”; and

(ii) by striking the last sentence and inserting the following new flush sentence:

“In determining the authorizations under the Acts referred to in the preceding subparagraphs, such Acts shall be applied as in effect on the date of the enactment of this sentence.”;

(B) in paragraph (4)(A), by striking “1997” and inserting “1998”;

(C) in paragraph (5)(A), by striking “1997” and inserting “1998”; and

(D) in paragraph (6)(E), by striking “1997” and inserting “1998”; and

(2) in subsection (e)(3)—

(A) by striking “1997” and inserting “1998”, and

(B) by striking all that follows “the enactment of” and inserting “the last sentence of subsection (c)(1).”.

(b) AQUATIC RESOURCES TRUST FUND.—Section 9504(c) of the Internal Revenue Code of 1986 (relating to expenditures from Boat Safety Account) is amended by striking “April 1, 1998” and inserting “October 1, 1998”. 26 USC 9504.

(c) NATIONAL RECREATIONAL TRAILS TRUST FUND.—Section 9511(c) of the Internal Revenue Code of 1986 (relating to expenditures from Trust Fund) is amended by striking “1997” and inserting “1998”. 26 USC 9511.

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect on October 1, 1997. 26 USC 9503 note.

Approved December 1, 1997.

LEGISLATIVE HISTORY—S. 1519:

CONGRESSIONAL RECORD, Vol. 143 (1997):

Nov. 10, considered and passed Senate.

Nov. 12, considered and passed House.