"(2) currency or other medium of payment unless actually received and accounted for, or

"(3) returns, claims, statements, or other documents, or payments, which are required under any provision of the internal revenue laws or the regulations thereunder to be delivered by any method other than by mailing."

(b) TABLE OF SECTIONS.—The table of sections for chapter 77 is amended by striking out—

"Sec. 7502. Timely mailing treated as timely filing."

and inserting in lieu thereof

"Sec. 7502. Timely mailing treated as timely filing and paying."

(c) EFFECTIVE DATE.—The amendments made by this section shall apply only if the mailing occurs after the date of the enactment of this Act.

SEC. 6. EFFECTIVE DATES.

Except as otherwise provided in this Act, the amendments made by this Act shall take effect upon the date of the enactment of this Act.

SEC. 7. REASONABLE COST FOR REIMBURSEMENT OF PROPRIETARY EXTENDED CARE FACILITIES UNDER HEALTH INSURANCE FOR THE AGED.

Section 1861(v)(1) of the Social Security Act is amended by adding at the end thereof the following new sentences: "Such regulations in the case of extended care services furnished by proprietary facilities shall include provision for specific recognition of a reasonable return on equity capital, including necessary working capital, invested in the facility and used in the furnishing of such services, in lieu of other allowances to the extent that they reflect similar items. The rate of return recognized pursuant to the preceding sentence for determining the reasonable cost of any services furnished in any fiscal period shall not exceed one and one-half times the average of the rates of interest, for each of the months any part of which is included in such fiscal period, on obligations issued for purchase by the Federal Hospital Insurance Trust Fund."

79 Stat. 313.
42 USC 1395x.

Approved November 2, 1966.

Public Law 89-714

AN ACT

To amend section 1391 of title 28 of the United States Code relating to venue.

November 2, 1966
[H. R. 7382]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsections (a) and (b) of section 1391 of title 28 of the United States Code are amended to read as follows:

District courts.
Venue.
62 Stat. 935.

"(a) A civil action wherein jurisdiction is founded only on diversity of citizenship may, except as otherwise provided by law, be brought only in the judicial district where all plaintiffs or all defendants reside, or in which the claim arose.

"(b) A civil action wherein jurisdiction is not founded solely on diversity of citizenship may be brought only in the judicial district where all defendants reside, or in which the claim arose, except as otherwise provided by law."

SEC. 2. Subsection (f) of section 1391, title 28, United States Code, is hereby repealed.

Repeal.
77 Stat. 473.

Approved November 2, 1966.

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