Public Law 95-172
95th Congress

An Act

Nov. 12, 1977
[H.R. 3373]

To extend for an additional temporary period the existing suspension of duties on certain classifications of yarns of silk, and for other purposes.

Certain silk yarns, duty suspension, extension; Internal Revenue Code of 1954, amendment.
19 USC 1202 app.
Effective date.
19 USC 1202 app. note.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) items 905.30 and 905.31 of the Appendix to the Tariff Schedules of the United States (19 U.S.C. 1202) are each amended by striking out "11/7/75" and inserting in lieu thereof "6/30/80".

(b) The amendment made by subsection (a) shall apply with respect to articles entered, or withdrawn from warehouse, for consumption on or after the date of the enactment of this Act.

(c) Upon request therefore filed with the customs officer concerned on or before the 90th day after the date of the enactment of this Act, the entry or withdrawal of any article—

(1) which was made after November 7, 1975, and before the date of the enactment of this Act, and

(2) with respect to which there would have been no duty if the amendment made by subsection (a) applied to such entry or withdrawal,

shall, notwithstanding the provisions of section 514 of the Tariff Act of 1930 or any other provision of law, be liquidated or reliquidated as though such entry or withdrawal had been made on the date of the enactment of this Act.

19 USC 1514.

Computation of tax.
26 USC 4254.

SEC. 2. (a) Section 4254 of the Internal Revenue Code of 1954 (relating to computation of tax) is amended by adding at the end thereof the following new subsection:

"(c) CERTAIN STATE AND LOCAL TAXES NOT INCLUDED.—For purposes of this subchapter, in determining the amounts paid for communications services, there shall not be included the amount of any State or local tax imposed on the furnishing or sale of such services, if the amount of such tax is separately stated in the bill."

Effective date.
26 USC 4254 note.

(b) The amendment made by this section shall take effect only with respect to amounts paid pursuant to bills first rendered on or after the first day of the first month which begins more than 20 days after the date of the enactment of this Act. For purposes of the preceding sentence, in the case of communications services rendered more than 2 months before the effective date provided in the preceding sentence, no bill shall be treated as having been first rendered on or after such effective date.

Approved November 12, 1977.

LEGISLATIVE HISTORY:

HOUSE REPORT No. 95-426 (Comm. on Ways and Means).
SENATE REPORT No. 95-434 (Comm. on Finance).
CONGRESSIONAL RECORD, Vol. 123 (1977):
July 18, considered and passed House.
Sept. 21, considered and passed Senate, amended.
Oct. 25, House concurred in certain Senate amendments, in others with amendment; disagreed to amendment no. 6.
Oct. 27, Senate receded and concurred in House amendments.

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