

Public Law 88-653

AN ACT

October 13, 1964
[H. R. 4649]

To amend the Internal Revenue Code of 1954 to authorize the use of certain volatile fruit-flavor concentrates in the cellar treatment of wine, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 5382 (b) of the Internal Revenue Code of 1954 (relating to specifically authorized types of cellar treatment of natural wine) is amended by adding at the end thereof the following new paragraph:

Wine, use of
fruit-flavored
concentrates.
72 Stat. 1383.
26 USC 5382.

“(9) The addition—

“(A) to natural grape or berry wine of the winemaker’s own production, of volatile fruit-flavor concentrate produced from the same kind and variety of grape or berry at a plant qualified under section 5511, or

“(B) to natural fruit wine (other than grape or berry) of the winemaker’s own production, of volatile fruit-flavor concentrate produced from the same kind of fruit at such a plant, so long as the proportion of the volatile fruit-flavor concentrate to the wine does not exceed the proportion of the volatile fruit-flavor concentrate to the original juice or must from which it was produced. The transfer of volatile fruit-flavor concentrate from a plant qualified under section 5511 to a bonded wine cellar and its storage and use in such a cellar shall be under such applications and bonds, and under such other requirements, as may be provided in regulations prescribed by the Secretary or his delegate.”

26 USC 5511.

SEC. 2. Section 5382 of such Code (relating to cellar treatment of wine) is amended by adding at the end thereof the following new subsection:

“(d) **USE OF JUICE OR MUST FROM WHICH VOLATILE FRUIT FLAVOR HAS BEEN REMOVED.**—For purposes of this part, juice, concentrated juice, or must processed at a plant qualified under section 5511 may be deemed to be pure juice, concentrated juice, or must even though volatile fruit flavor has been removed if, at a plant qualified under section 5511 or at the bonded wine cellar, there is added to such juice, concentrated juice, or must, or (in the case of a bonded wine cellar) to wine of the winemaker’s own production made therefrom, either the identical volatile flavor removed or—

“(1) in the case of natural grape or berry wine of the winemaker’s own production, an equivalent quantity of volatile fruit-flavor concentrate produced at such a plant and derived from the same kind and variety of grape or berry, or

“(2) in the case of natural fruit wine (other than grape or berry wine) of the winemaker’s own production, an equivalent quantity of volatile fruit-flavor concentrate produced at such a plant and derived from the same kind of fruit.”

SEC. 3. Paragraph (2) of section 5511 of the Internal Revenue Code of 1954 (relating to establishment and operation of volatile fruit-flavor concentrate plants) is amended to read as follows:

“(2) such concentrate is rendered unfit for use as a beverage before removal from the place of manufacture, or (in the case of a concentrate which does not exceed 24 percent alcohol by volume) such concentrate is transferred to a bonded wine cellar for use in production of natural wine as provided in section 5382; and”.

SEC. 4. The amendments made by the first section and sections 2 and 3 of this Act shall take effect on the first day of the second

Effective date.

month which begins more than 10 days after the date on which this Act is enacted.

Motor vehicle
tax, exemptions.
68A Stat. 482.
26 USC 4063.

SEC. 5. (a) Section 4063 of the Internal Revenue Code of 1954 (relating to exemptions from the tax on motor vehicles) is amended by adding at the end thereof the following new subsection:

"(c) **REBUILT PARTS AND ACCESSORIES.**—Under regulations prescribed by the Secretary or his delegate, the tax imposed under section 4061(b) shall not apply in the case of rebuilt parts or accessories."

26 USC 4062.

(b) Section 4062 of such Code (relating to definitions) is amended by striking out subsection (b).

(c) The amendments made by this section shall apply with respect to articles sold on or after the first day of the first calendar quarter which begins after the date of the enactment of this Act.

Radio and tele-
vision compo-
nents.

72 Stat. 1278.
26 USC 4142.

SEC. 6. (a) Section 4142 of the Internal Revenue Code of 1954 (relating to definition of radio and television component) is amended—

(1) by striking out the heading of such section and inserting in lieu thereof "**SEC. 4142. DEFINITIONS.**";

(2) by inserting before "As" the following:

"(a) **RADIO AND TELEVISION COMPONENT.**—"; and

(3) by adding at the end thereof the following new subsection:

"(b) **SALE PRICE OF REBUILT TELEVISION PICTURE TUBES.**—In determining the sale price of a rebuilt television picture tube, there shall be excluded from the price, in accordance with regulations prescribed by the Secretary or his delegate, the value of a television picture tube accepted in exchange."

(b) The table of sections for part I of subchapter C of chapter 32 of such Code is amended by striking out

"Sec. 4142. Definition of radio and television component."

and inserting in lieu thereof

"Sec. 4142. Definitions."

(c) The amendments made by this section shall apply with respect to articles sold on or after the first day of the first calendar quarter which begins after the date of the enactment of this Act.

Approved October 13, 1964.

Public Law 88-654

AN ACT

October 13, 1964
[S. 2180]

To amend title VII of the Public Health Service Act so as to extend to qualified school of optometry and students of optometry those provisions thereof relating to student loan programs.

Optometry.
Loans to stu-
dents.
77 Stat. 170.
42 USC 294.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) section 740(a) of the Public Health Service Act is amended by striking out "or dentistry" and inserting "dentistry, or optometry".

(b) Section 740(b) (4) of such Act is amended by striking out "or doctor of osteopathy" and inserting "doctor of osteopathy, or doctor of optometry or an equivalent degree".

(c) Section 741(b) of such Act is amended by striking out "or doctor of osteopathy" and inserting "doctor of osteopathy, or doctor of optometry or an equivalent degree".

(d) Section 741(c) of such Act is amended by striking out "or dentistry" and inserting "dentistry, or optometry".

Approved October 13, 1964.