

114TH CONGRESS
2D SESSION

H. R. 5844

To establish a National and Community Service Administration to carry out the national and volunteer service programs, to expand participation in such programs, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 14, 2016

Mr. LARSON of Connecticut (for himself, Mr. LEWIS, Ms. SEWELL of Alabama, Ms. SLAUGHTER, Ms. SPEIER, Mr. TONKO, Mr. VARGAS, Mr. VEASEY, Mr. VELA, Ms. VELÁZQUEZ, Ms. WASSERMAN SCHULTZ, Mrs. WATSON COLEMAN, Mr. WELCH, Ms. WILSON of Florida, Mr. YARMUTH, Mr. POCAN, Mr. LANGEVIN, Mr. ASHFORD, Ms. BASS, Mr. BERA, Mr. BEYER, Ms. BROWNLEY of California, Mrs. CAPPS, Mr. CÁRDENAS, Ms. CLARK of Massachusetts, Ms. CLARKE of New York, Mr. CONYERS, Mr. CUMMINGS, Mr. DEFazio, Mr. DELANEY, Mr. DESAULNIER, Mrs. DINGELL, Ms. ESHOO, Mr. FARR, Mr. GENE GREEN of Texas, Mr. GUTIÉRREZ, Ms. HAHN, Mr. HONDA, Ms. KAPTUR, Ms. KUSTER, Mrs. LAWRENCE, Ms. ESTY, Mr. MOULTON, Mr. CAPUANO, Mr. CARTWRIGHT, Ms. CASTOR of Florida, Mr. CLEAVER, Mr. CLYBURN, Mr. COHEN, Mr. COSTA, Mr. COURTNEY, Mr. CROWLEY, Ms. DELAURO, Mr. MICHAEL F. DOYLE of Pennsylvania, Mr. GRAYSON, Mr. GRIJALVA, Ms. ADAMS, Mr. BISHOP of Georgia, Mr. BRADY of Pennsylvania, Mr. HUFFMAN, Mr. ISRAEL, Ms. JACKSON LEE, Mr. JEFFRIES, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. KEATING, Ms. KELLY of Illinois, Mr. KILDEE, Mrs. KIRKPATRICK, Mr. BEN RAY LUJÁN of New Mexico, Mr. MEEKS, Ms. MENG, Ms. MOORE, Mr. NEAL, Mr. NORCROSS, Mr. PASCRELL, Mr. PERLMUTTER, Mr. RANGEL, Mr. RICHMOND, Mr. RYAN of Ohio, Ms. LINDA T. SÁNCHEZ of California, Mr. LEVIN, Mr. TED LIEU of California, Mr. LOWENTHAL, Ms. MICHELLE LUJAN GRISHAM of New Mexico, Mr. MCDERMOTT, Mr. NADLER, Mr. RUSH, Mr. SCHIFF, Mr. DAVID SCOTT of Georgia, Mr. SIRES, Mr. TAKANO, Mr. THOMPSON of California, Mrs. TORRES, Mr. WALZ, Ms. MAXINE WATERS of California, Mrs. BEATTY, Mr. BRENDAN F. BOYLE of Pennsylvania, Mrs. BUSTOS, Mr. BUTTERFIELD, Mr. CARSON of Indiana, Mr. CASTRO of Texas, Ms. JUDY CHU of California, Mr. CICILLINE, Mr. CONNOLLY, Mr. CUELLAR, Ms. EDWARDS, Mr. ENGEL, Ms. FUDGE, Mr. HIGGINS, Mr. HIMES, Mr. KENNEDY, Ms. LEE, Mr. LOEBSACK, Mr. SEAN PATRICK MALONEY of New York, Ms. MATSUI, Ms. MCCOLLUM, Mrs. NAPOLITANO, Ms. PINGREE, Ms. PLASKETT, Mr. RUPPERSBERGER, Mr. SARBANES, Ms. SCHA-

KOWSKY, Mr. SCOTT of Virginia, Ms. TSONGAS, Mr. KILMER, and Ms. DELBENE) introduced the following bill; which was referred to the Committee on Education and the Workforce, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To establish a National and Community Service Administration to carry out the national and volunteer service programs, to expand participation in such programs, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “America’s Call To Im-
 5 prove Opportunities Now for National Service Act” or the
 6 “ACTION for National Service Act”.

7 **SEC. 2. TABLE OF CONTENTS; REFERENCES.**

8 (a) TABLE OF CONTENTS.—The table of contents for
 9 this Act is as follows:

- Sec. 1. Short title.
- Sec. 2. Table of contents; references.
- Sec. 3. Establishment of National and Community Service Administration.
- Sec. 4. Advisory Board.
- Sec. 5. Administrator.
- Sec. 6. National Service Educational Award.
- Sec. 7. Interagency working group.
- Sec. 8. National Service Foundation.
- Sec. 9. Authorization of appropriations.
- Sec. 10. Exclusion from gross income of Americorps Educational Awards.

10 (b) REFERENCES.—Except as expressly provided,
 11 wherever in this Act there is a reference to a section or

1 other provision, the reference shall be considered to be a
2 reference to a section or other provision of the National
3 and Community Service Act of 1990 (42 U.S.C. 12501
4 et seq.).

5 **SEC. 3. ESTABLISHMENT OF NATIONAL AND COMMUNITY**
6 **SERVICE ADMINISTRATION.**

7 (a) ELEVATION OF CORPORATION TO ADMINISTRA-
8 TION.—Section 191 (42 U.S.C. 12651) is amended—

9 (1) by striking “a Corporation for National and
10 Community Service” and inserting “the National
11 and Community Service Administration, an inde-
12 pendent executive agency”; and

13 (2) by striking “The Corporation shall be a
14 Government corporation, as defined in section 103”
15 and inserting “The Administration shall have the
16 same status as an executive department listed in sec-
17 tion 101”.

18 (b) CONFORMING AMENDMENTS.—

19 (1) NATIONAL AND COMMUNITY SERVICE ACT
20 OF 1990.—

21 (A) DEFINITION.—Section 101 (42 U.S.C.
22 12511) is amended by striking paragraph (12)
23 and inserting the following:

1 “(12) ADMINISTRATION.—The term ‘Adminis-
2 tration’ means the National and Community Service
3 Administration established under section 191.”.

4 (B) REFERENCES.—The National and
5 Community Service Act of 1990 is amended by
6 striking “Corporation” each place it appears
7 and inserting “Administration”.

8 (2) DOMESTIC VOLUNTEER SERVICE ACT OF
9 1973.—

10 (A) DEFINITION.—Section 421 of the Do-
11 mestic Volunteer Service Act of 1973 is amend-
12 ed by striking paragraph (7) and inserting the
13 following:

14 “(7) the term ‘Administration’ means the Na-
15 tional and Community Service Administration estab-
16 lished under section 191 of the National and Com-
17 munity Service Act of 1990;”.

18 (B) REFERENCES.—The Domestic Volun-
19 teer Service Act of 1973 is amended—

20 (i) in section 2(b), by striking “Cor-
21 poration for National and Community
22 Service” and inserting “National and Com-
23 munity Service Administration”; and

1 (ii) by striking “Corporation” each
2 place it appears and inserting “Adminis-
3 tration”.

4 **SEC. 4. ADVISORY BOARD.**

5 (a) APPOINTMENT AND TERMS.—Section 192 (42
6 U.S.C. 12651a) is amended—

7 (1) in subsection (a), by striking paragraph (1)
8 and inserting the following:

9 “(1) ADVISORY BOARD.—

10 “(A) INITIAL BOARD AND APPOINTMENT
11 OF REPLACEMENT MEMBERS.—There shall be
12 in the Administration an Advisory Board ini-
13 tially composed of the members of the Board of
14 Directors of the Corporation for National and
15 Community Service (as in existence the day be-
16 fore the date of enactment of the ACTION for
17 National Service Act) and, after the expiration
18 of such members’ terms and the appointments
19 set forth in this subparagraph, composed of
20 seven members. Upon the expiration of the
21 term of the first seven such members whose
22 term shall expire, a new member of the Advi-
23 sory Board shall be appointed as follows:

24 “(i) The first three members shall be
25 appointed by the President, including an

1 individual between the ages of 18 and 25
2 who—

3 “(I) has served in a school-based
4 or community-based service-learning
5 program; or

6 “(II) is or was a participant or a
7 supervisor in a program.

8 “(ii) The next member shall be ap-
9 pointed by the Speaker of the House of
10 Representatives.

11 “(iii) The next member shall be ap-
12 pointed by the minority leader of the
13 House of Representatives.

14 “(iv) The next member shall be ap-
15 pointed by majority leader of the Senate.

16 “(v) The next member shall be ap-
17 pointed by the minority leader of the Sen-
18 ate.

19 “(B) EXPIRATION OF THE TERM OF RE-
20 MAINING INITIAL MEMBERS.—Upon the expira-
21 tion of the terms of the remaining members of
22 the Board of Directors of the Corporation for
23 National and Community Service (as in effect
24 the day before the date of enactment of the AC-

1 TION for National Service Act), no new mem-
2 bers shall be appointed.”; and

3 (2) by striking subsections (c) and (d) and in-
4 serting the following:

5 “(c) TERMS.—Members appointed in accordance with
6 clauses (i) through (vi) of subsection (a)(1)(A) shall serve
7 for a term of five years.

8 “(d) APPOINTMENT OF NEW MEMBERS AND VACAN-
9 CIES.—When the term of a member appointed in accord-
10 ance with clauses (i) through (vi) of subsection (a)(1)(A)
11 expires, or if a vacancy occurs on the Advisory Board, a
12 new member shall be appointed by the individual and in
13 the manner described in such subsection, and, in the case
14 of a vacancy, shall serve for the remainder of the term
15 for which the predecessor of such member was appointed.
16 The vacancy shall not affect the power of the remaining
17 members to execute the duties of the Board.”.

18 (b) MEETINGS AND DUTIES.—Section 192A (42
19 U.S.C. 12651b) is amended—

20 (1) in subsection (a), by striking “3 times each
21 year” and inserting “four times each year, with one
22 of the four meetings being an annual meeting to re-
23 view the Administration’s long-term and strategic
24 goals,”; and

1 (2) by striking subsection (g) and inserting the
2 following:

3 “(g) ADVISORY DUTIES.—The Board shall have re-
4 sponsibility for making recommendations to the Adminis-
5 trator concerning the programs and activities of the Ad-
6 ministration and the overall policy for the Corporation and
7 shall—

8 “(1) advise the Administrator with respect to
9 policies, programs, and procedures for carrying out
10 the Administrator’s functions, duties, or responsibil-
11 ities under this Act;

12 “(2) advise the Administrator on establishing
13 requirements and criteria for qualifying service pro-
14 grams, and monitor and evaluate the performance of
15 personnel in carrying out programs and activities;

16 “(3) review applications of volunteer service
17 programs for approval under and make rec-
18 ommendations to the Administrator with respect to
19 the approval of each program and the amount of fi-
20 nancial assistance (if any) to provide to each pro-
21 gram;

22 “(4) review and make recommendations to the
23 Administrator—

1 “(A) with respect to any grants, allot-
2 ments, contracts, financial assistance, or other
3 payment of the Administration; and

4 “(B) regarding the regulations, standards,
5 policies, procedures, programs, and initiatives of
6 the Administration;

7 “(5) review, and advise the Administrator re-
8 garding the actions of the Administrator with re-
9 spect to the personnel of the Administration, and
10 with respect to such standards, policies, procedures,
11 programs, and initiatives as are necessary or appro-
12 priate to carry out the programs and activities of the
13 Administration, including those carried out under
14 the national service laws on the date of enactment
15 of this Act;

16 “(6) make recommendations relating to a pro-
17 gram of research for the Administration with respect
18 to national and community service programs;

19 “(7) ensure effective dissemination of informa-
20 tion regarding the programs and initiatives of the
21 Administration;

22 “(8) prepare and make recommendations to the
23 Administrator for changes in the national service
24 laws resulting from the studies and demonstrations
25 conducted by the Administration, which rec-

1 ommendations shall be submitted to Congress and to
2 the President not later than January 1 of each year;
3 and

4 “(9) advise on such other matters as the Ad-
5 ministrators may request.”.

6 **SEC. 5. ADMINISTRATOR.**

7 (a) APPOINTMENT.—

8 (1) IN GENERAL.—Section 193(a) (42 U.S.C.
9 12651c) is amended—

10 (A) by striking “an individual who shall
11 serve as Chief Executive Officer of the Corpora-
12 tion” and inserting “an Administrator”; and

13 (B) by adding at the end the following:
14 “who shall hold the same rank and status as
15 the head of an executive department listed in
16 section 101 of title 5, United States Code.”.

17 (2) INTERIM ADMINISTRATOR.—Until an Ad-
18 ministrator is appointed and confirmed in accord-
19 ance with the amendments made by paragraph (1),
20 the Chief Executive Officer of the Corporation for
21 National and Community Service (as in existence the
22 day before the date of enactment of this Act) shall
23 serve as interim Administrator.

24 (b) CONFORMING AMENDMENTS.—

1 (1) NATIONAL AND COMMUNITY SERVICE ACT
2 OF 1990.—

3 (A) DEFINITION.—Section 101 (42 U.S.C.
4 12511) is amended by striking paragraph (9)
5 and inserting the following:

6 “(9) ADMINISTRATOR.—The term ‘Adminis-
7 trator’ means the Administrator of the National and
8 Community Service Administration appointed under
9 section 193.”.

10 (B) REFERENCES.—The National and
11 Community Service Act of 1990 is amended by
12 striking “Chief Executive Officer” each place it
13 appears, except when such term is used to refer
14 to the chief executive officer of a State, and in-
15 serting “Administrator”.

16 (2) DOMESTIC VOLUNTEER SERVICE ACT OF
17 1973.—Section 421(1) of the Domestic Volunteer
18 Service Act of 1973 is amended to read as follows:

19 “(1) the term ‘Administrator’ means the Ad-
20 ministrator of the National and Community Service
21 Administration appointed under section 193 of the
22 National and Community Service Act of 1990;”.

23 **SEC. 6. NATIONAL SERVICE EDUCATIONAL AWARD.**

24 Section 147(a) (42 U.S.C. 12603(a)) is amended—

1 (1) by striking “Except as provided” and in-
2 serting “(1) Except as provided”;

3 (2) by striking “shall receive a national service
4 educational award” and all that follows through “ap-
5 propriations)” and inserting “shall be entitled to a
6 national service educational award equal to the
7 amount set forth in paragraph (2)”;

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

9 “(2) BENEFIT AMOUNT.—The benefit described
10 in paragraph (1) payable to an individual described
11 in such paragraph shall be in an amount—

12 “(A) equal to twice the amount of tuition
13 of the institution of higher education where the
14 individual is enrolled or accepted to be enrolled;
15 and

16 “(B) not to exceed twice the average in-
17 State tuition at a State institution of higher
18 education in the State where the individual is
19 enrolled or accepted to be enrolled.

20 “(3) APPROPRIATIONS.—There is hereby appro-
21 priated to the National Service Foundation estab-
22 lished under subtitle K, for fiscal year 2017 and
23 subsequent fiscal years, out of any funds in the
24 Treasury not otherwise appropriated, such sums as
25 may be necessary to carry out this subsection.”.

1 **SEC. 7. INTERAGENCY WORKING GROUP.**

2 Subtitle G of title I (42 U.S.C. 12651 et seq.) is
3 amended by adding at the end the following new section:

4 **“SEC. 196D. INTERAGENCY WORKING GROUP.**

5 “The Administrator shall establish an interagency
6 working group (and consult directly with the heads of Fed-
7 eral agencies as necessary) to—

8 “(1) evaluate the eligibility for tuition and stu-
9 dent loan repayment assistance outlined in this sec-
10 tion for participation in national or volunteer service
11 programs not administered under this Act;

12 “(2) evaluate the feasibility and advisability of
13 granting Federal hiring preference under chapter 33
14 of title 5, United States Code, to an individual who
15 has completed at least one year of service and is eli-
16 gible for the entitlement established under sub-
17 section (a); and

18 “(3) examine the participation of seniors age 55
19 and older in national service programs and establish
20 methods for increasing the participation rate of such
21 individuals.”.

22 **SEC. 8. NATIONAL SERVICE FOUNDATION.**

23 Title I is further amended by adding at the end the
24 following new subtitle:

1 **“Subtitle K—National Service**
2 **Foundation**

3 **“SEC. 199P. NATIONAL SERVICE FOUNDATION.**

4 “(a) ESTABLISHMENT.—In order to encourage pri-
5 vate gifts of real and personal property or any income
6 therefrom or other interest therein for the benefit of, or
7 in connection with, the National and Community Service
8 Administration, its activities, or its services, and thereby
9 to further the mission and purpose of the Administration
10 and to provide greater opportunities for volunteer service,
11 there is hereby established a charitable and nonprofit cor-
12 poration to be known as the National Service Foundation
13 (referred to in this subtitle as the ‘Foundation’) to accept
14 and administer such gifts.

15 “(b) BOARD OF THE FOUNDATION.—

16 “(1) MEMBERS.—The National Service Foun-
17 dation shall consist of a Board of the Foundation
18 having as members the Administrator, ex officio,
19 and no less than six private citizens of the United
20 States appointed by the Administrator, who shall
21 take into consideration appointing—

22 “(A) an individual who is between the ages
23 of 18 and 25 who has served in a school-based
24 or community-based service program; and

1 “(B) an individual who has served as a su-
2 pervisor in the Senior Corps.

3 “(2) TERMS.—The initial terms of members
4 first appointed shall be staggered to assure con-
5 tinuity of administration. Members appointed there-
6 after shall be appointed for a term of six years, un-
7 less a successor is chosen to fill a vacancy occurring
8 prior to the expiration of the term for which his
9 predecessor was chosen, in which event the successor
10 shall be chosen only for the remainder of that term.

11 “(3) CHAIRMAN.—The Administrator shall be
12 the Chairman of the Board of the Foundation.

13 “(4) STATUS.—Membership on the Board of
14 the Foundation shall not be deemed to be an office
15 within the meaning of the statutes of the United
16 States.

17 “(5) QUORUM.—A majority of the members of
18 the Board of the Foundation serving at any one
19 time shall constitute a quorum for the transaction of
20 business, and the Foundation shall have an official
21 seal, which shall be judicially noticed.

22 “(6) MEETINGS.—The Board of the Founda-
23 tion shall meet at the call of the Chairman and there
24 shall be at least one meeting each year.

1 “(7) COMPENSATION.—No compensation shall
2 be paid to the members of the Board of the Founda-
3 tion for their services as members, but they shall be
4 reimbursed for actual and necessary traveling and
5 subsistence expenses incurred by them in the per-
6 formance of their duties as such members out of Na-
7 tional Service Foundation funds available to the
8 Board of the Foundation for such purposes.

9 “(c) AUTHORIZATION TO ACCEPT AND USE GIFTS
10 AND BEQUESTS.—The Foundation is authorized to ac-
11 cept, receive, solicit, hold, administer, and use any gifts,
12 devises, or bequests, either absolutely or in trust of real
13 or personal property or any income therefrom or other in-
14 terest therein for the benefit of or in connection with, the
15 Administration, its activities, or its services. The Founda-
16 tion may not accept any such gift, devise, or bequest which
17 entails any expenditure other than from the resources of
18 the Foundation. An interest in the real property includes,
19 among other things, easements or other rights for preser-
20 vation, conservation, protection, or enhancement by and
21 for the public of natural, scenic, historic, scientific, edu-
22 cational, inspirational, or recreational resources. A gift,
23 devise, or bequest may be accepted by the Foundation
24 even though it is encumbered, restricted, or subject to ben-
25 eficial interests of private persons if any current or future

1 interest therein is for the benefit of the Administration,
2 its activities, or its services.

3 “(d) USE OF FUNDS, INVESTMENT.—Except as oth-
4 erwise required by the instrument of transfer, the Founda-
5 tion may sell, lease, invest, reinvest, retain, or otherwise
6 dispose of or deal with any property or income thereof as
7 the Board of the Foundation may from time to time deter-
8 mine. The Foundation shall not engage in any business,
9 nor shall the Foundation make any investment that may
10 not lawfully be made by a trust company in the District
11 of Columbia, except that the Foundation may make any
12 investment authorized by the instrument of transfer, and
13 may retain any property accepted by the Foundation. The
14 Foundation may utilize the services and facilities of the
15 Administration, and such services and facilities may be
16 made available on request to the extent practicable with-
17 out reimbursement therefor.

18 “(e) SUCCESSION, POWERS AND LIABILITY.—The
19 Foundation shall have perpetual succession, with all the
20 usual powers and obligations of a corporation acting as
21 a trustee, including the power to sue and to be sued in
22 its own name, but the members of the Board of the Foun-
23 dation shall not be personally liable, except for malfea-
24 sance. The Foundation shall have the power to enter into
25 contracts, to execute instruments, and generally to do any

1 and all lawful acts necessary or appropriate to its pur-
2 poses.

3 “(f) BYLAWS.—In carrying out the provisions of this
4 Act, the Board of the Foundation may adopt bylaws, rules,
5 and regulations necessary for the administration of its
6 functions and contract for any necessary services.

7 “(g) TAX EXEMPT STATUS.—The Foundation and
8 any income or property received or owned by it, and all
9 transactions relating to such income or property, shall be
10 exempt from all Federal, State, and local taxation with
11 respect thereto. The Foundation may, however, in the dis-
12 cretion of its directors, contribute toward the costs of local
13 government in amounts not in excess of those which it
14 would be obligated to pay such government if it were not
15 exempt from taxation by virtue of the foregoing or by vir-
16 tue of its being a charitable and nonprofit corporation and
17 may agree so to contribute with respect to property trans-
18 ferred to it and the income derived therefrom if such
19 agreement is a condition of the transfer. Contributions,
20 gifts, and other transfers made to or for the use of the
21 Foundation shall be regarded as contributions, gifts, or
22 transfers to or for the use of the United States.

23 “(h) NON-LIABILITY OF UNITED STATES.—The
24 United States shall not be liable for any debts, defaults,
25 acts, or omissions of the Foundation.

1 “(i) REPORTS.—The Foundation shall, as soon as
2 practicable after the end of each fiscal year, transmit to
3 Congress an annual report of its proceedings and activi-
4 ties, including a full and complete statement of its re-
5 ceipts, expenditures, and investments.

6 “(j) INITIAL FUNDING.—For the purposes of assist-
7 ing the Foundation in establishing an office and meeting
8 initial administrative, project, and other startup expenses,
9 there is authorized to be appropriated \$2,500,000 for fis-
10 cal year 2017. Such funds shall remain available to the
11 Foundation until they are expended for authorized pur-
12 poses.”.

13 **SEC. 9. AUTHORIZATION OF APPROPRIATIONS.**

14 Section 501 of the National and Community Service
15 Act of 1990 is amended—

16 (1) by redesignating subsection (b) as sub-
17 section (c); and

18 (2) by adding after subsection (a) the following:

19 “(b) ADDITIONAL AUTHORIZATION OF APPROPRIA-
20 TIONS.—

21 “(1) AUTHORIZATION.—There is authorized to
22 be appropriated to the Administration to carry out
23 its programs and functions, including the programs
24 and activities carried out under this Act and the Do-
25 mestic Volunteer Service Act of 1973 (42 U.S.C.

1 4950 et seq.), such additional sums as are necessary
2 to achieve the goal set forth in paragraph (2).

3 “(2) TEN-YEAR GOAL.—It is the sense of Con-
4 gress that amounts appropriated under paragraph
5 (1) should be sufficient to provide or facilitate volun-
6 teer service opportunities and programs for not
7 fewer than one million volunteers in full-time na-
8 tional service per year before the end of the ten-year
9 period beginning on the date of enactment of this
10 Act.”.

11 **SEC. 10. EXCLUSION FROM GROSS INCOME OF AMERI-**
12 **CORPS EDUCATIONAL AWARDS.**

13 (a) IN GENERAL.—Section 117 of the Internal Rev-
14 enue Code of 1986 (relating to qualified scholarships) is
15 amended by adding at the end the following new sub-
16 section:

17 “(e) AMERICORPS EDUCATIONAL AWARDS.—Gross
18 income shall not include any national service educational
19 award described in subtitle D of title I of the National
20 and Community Service Act of 1990 (42 U.S.C. 12601
21 et seq.).”.

22 (b) EFFECTIVE DATE.—The amendment made by
23 this section shall apply to taxable years ending after the
24 date of the enactment of this Act.

○