

Execution of search warrants. D.C. Code 23-524.

(d) Section 23-524(a) of such title 23 is amended to read as follows: "(a) An officer executing a warrant directing a search of a dwelling house or other building or a vehicle shall execute such warrant in accordance with section 3109 of title 18, United States Code."

Repeal. D.C. Code 23-561.

(e) The last sentence of section 23-561(b)(1) of such title 23 is repealed.

SEC. 5. Section 1114 of title 18, United States Code, is amended by striking out "Bureau of Narcotics and Dangerous Drugs" and inserting in lieu thereof "Drug Enforcement Administration".

Approved October 26, 1974.

Public Law 93-482

AN ACT

October 26, 1974 [H. R. 11251]

To amend the Tariff Schedules of the United States to provide for the duty-free entry of methanol imported for use as fuel, and for other purposes.

Methanol, duty suspension; Internal Revenue Code of 1954, amendments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subpart D of part 2 of schedule 4 of the Tariff Schedules of the United States (19 U.S.C. 1202) is amended by striking out item 427.96 and inserting in lieu thereof the following:

427.96	Methyl: Imported only for use in producing synthetic natural gas (SNG) or for direct use as a fuel.....	Free	18¢ per gal.

Effective date. 19 USC 1202 note.

SEC. 2. (a) The amendments made by the first section of this Act shall apply with respect to articles entered, or withdrawn from warehouse, for consumption on or after the date of the enactment of this Act.

Duty rates.

(b) The rates of duty in rate column numbered 1 of the Tariff Schedules of the United States (as amended by the first section of this Act) shall be treated as not having the status of statutory provisions enacted by the Congress, but as having been proclaimed by the President as being required or appropriate to carry out foreign trade agreements to which the United States is a party.

Corporations, qualified export assets. 26 USC 993.

SEC. 3. (a) Section 993(b)(3) of the Internal Revenue Code of 1954 (relating to qualified export assets) is amended by striking out "such corporation" and inserting in lieu thereof "such corporation or of another corporation which is a DISC and which is a member of a controlled group which includes such corporation".

26 USC 993 note.

(b) The amendment made by subsection (a) applies to taxable years beginning after December 31, 1973. The amendment shall, at the election of the taxpayer made within 90 days after the date of enactment of this Act, also apply to any taxable year beginning after December 31, 1971, and before January 1, 1974.

Low income rental housing, rehabilitation expenditures. 26 USC 167 note.

SEC. 4. Notwithstanding the provisions of section 167(k)(1) of the Internal Revenue Code of 1954 (relating to depreciation of expenditures to rehabilitate low income rental housing), the provisions of section 167(k) shall apply with respect to rehabilitation expenditures incurred with respect to low income rental housing after December 31, 1974, and before January 1, 1978, if such expenditures are incurred pursuant to a binding contract entered into before December 31, 1974.

Approved October 26, 1974.