bank, mutual savings bank, savings and loan association, building and loan association, cooperative bank or homestead association as a penalty for premature withdrawal of funds from a time savings account, certificate of deposit, or similar class of deposit."

(b) The amendment made by this section applies to taxable years beginning after December 31, 1972.

Approved October 26, 1974.

Public Law 93-484

AN ACT

To suspend for a temporary period the import duty on certain horses, and for other purposes.

October 26, 1974 [H. R. 13631]

26 USC 62 note.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subpart B of part 1 of the appendix to the Tariff Schedules of the United States security Act, (19 U.S.C. 1202) is amended by inserting immediately before item amendments. 903.90 the following new items:

Horses, duty suspension; Social

"	903. 50	Horses, other than for immediate slaughter (provided for in part 1, schedule 1): Valued not over \$150 per head (item 100.73)	Free	No change	On or before	300
	903. 51	Valued over \$150 per head (item 100.74)	Free	No change	On or before 6/30/76	".

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 The amendment made by the first section of this Act shall apply with respect to articles entered, or withdrawn from warehouse, note.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

SEC. 3. (a) Section 1878(f) of the Social Security Act is amended

to read as follows:

"(f) (1) A decision of the Board shall be final unless the Secretary, on his own motion, and within 60 days after the provider of services is notified of the Board's decision, reverses, affirms, or modifies the Board's decision. Providers shall have the right to obtain judicial review of any final decision of the Board, or of any reversal, affirmance, or modification by the Secretary, by a civil action commenced within 60 days of the date on which notice of any final decision by the Board or of any reversal, affirmance, or modification by the Secretary is received. Such action shall be brought in the district court of the United States for the judicial district in which the provider is located or in the District Court for the District of Columbia and shall be tried pursuant to the applicable provisions under chapter 7 of title 5, United States Code, notwithstanding any other provisions in section 205.

"(2) Where a provider seeks judicial review pursuant to paragraph (1), the amount in controversy shall be subject to annual interest beginning on the first day of the first month beginning after the 180day period as determined pursuant to subsection (a) (3) and equal to the rate of return on equity capital established by regulation pursuant to section 1861(v)(1)(B) and in effect at the time the civil action authorized under paragraph (1) is commenced, to be awarded by the

reviewing court in favor of the prevailing party.

"(3) No interest awarded pursuant to paragraph (2) shall be deemed income or cost for the purposes of determining reimbursement due providers under this Act."

(b) The amendment made by subsection (a) shall be applicable to cost reports of providers of services for accounting periods ending on or after June 30, 1973.

Effective date. 19 USC 1202

Provider Reimbursement Review Board, decisions, review

42 USC 139500.

5 USC 701. 42 USC 405. Judicial review.

42 USC 1395x.

42 USC 139500

Benefits for aged, blind, and disabled, unearned income, 42 USC 1382a note, 42 USC 1382a Sec. 4. Effective January 1, 1974, section 1612(a)(2)(A) of the Social Security Act is amended—

(1) by inserting "(i)" immediately after "except that"; and (2) by inserting immediately before the semicolon at the end of the subparagraph the following: "and (ii) in the case of any individual or his eligible spouse who resides in a nonprofit retirement home or similar nonprofit institution, support and maintenance shall not be included to the extent that it is furnished to such individual or such spouse without such institution receiving payment therefor (unless such institution has expressly undertaken an obligation to furnish full support and maintenance to such individual or spouse without any current or future payment therefor) or payment therefor is made by another nonprofit organization".

Approved October 26, 1974.

Public Law 93-485

October 26, 1974 [S. 3698]

AN ACT

To amend the Atomic Energy Act of 1954, as amended, to enable Congress to concur in or disapprove international agreements for cooperation in regard to certain nuclear technology.

Atomic Energy Act of 1954, amendment. 42 USC 2153.

Agreements for cooperation, submittal to Congress. 42 USC 2121,

gress. 42 USC 2121, 2164.

42 USC 2073. 2074, 2133, 2134. Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That subsection 123 d. of the Atomic Energy Act of 1954, as amended, is revised to read as follows:

"d. The proposed agreement for cooperation, together with the approval and determination of the President, if arranged pursuant to subsection 91 c., 144 b., or 144 c., or if entailing implementation of sections 53, 54, 103, or 104 in relation to a reactor that may be capable of producing more than five thermal megawatts or special nuclear material for use in connection therewith, has been submitted to the Congress and referred to the Joint Committee and a period of sixty days has elapsed while Congress is in session (in computing such sixty days, there shall be excluded the days on which either House is not in session because of an adjournment of more than three days), but any such proposed agreement for cooperation shall not become effective if during such sixty-day period the Congress passes a concurrent resolution stating in substance that it does not favor the proposed agreement for cooperation: Provided, That prior to the elapse of the first thirty days of any such sixty-day period the Joint Committee shall submit a report to the Congress of its views and recommendations respecting the proposed agreement and an accompanying proposed concurrent resolution stating in substance that the Congress favors, or does not favor, as the case may be, the proposed agreement for cooperation. Any such concurrent resolution so reported shall become the pending business of the House in question (in the case of the Senate the time for debate shall be equally divided between the proponents and the opponents) within twenty-five days and shall be voted on within five calendar days thereafter, unless such House shall otherwise determine.".

Report to Congress.

Sec. 2. This Act shall apply to proposed agreements for cooperation and to proposed amendments to agreements for cooperation hereafter submitted to the Congress.

Approved October 26, 1974.

42 USC 2153 note.