

Public Law 93-16

JOINT RESOLUTION

April 9, 1973
[H. J. Res. 5]

Requesting the President to issue a proclamation designating the week of April 23, 1973, as "Nicolaus Copernicus Week" marking the quinquecentennial of his birth.

Nicolaus Copernicus Week. Designation authorization.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States is hereby authorized and requested to issue a proclamation designating the week of April 23, 1973, as "Nicolaus Copernicus Week" and calling upon the people of the United States to join with the Nation's scientific community as well as that of Poland and other nations in observing such week with appropriate ceremonies and activities.

Approved April 9, 1973.

Public Law 93-17

AN ACT

April 10, 1973
[H. R. 3577]

To provide an extension of the interest equalization tax, and for other purposes.

Interest Equalization Tax Extension Act of 1973.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE, ETC.

(a) **SHORT TITLE.**—This Act may be cited as the "Interest Equalization Tax Extension Act of 1973".

(b) **AMENDMENT OF 1954 CODE.**—Whenever in this Act an amendment is expressed in terms of an amendment to a section or other provision, the reference is to a section or other provision of the Internal Revenue Code of 1954.

68A Stat. 3.
26 USC 1 et seq.

SEC. 2. EXTENSION OF INTEREST EQUALIZATION TAX.

78 Stat. 809;
85 Stat. 13.

Section 4911(d) is amended by striking out "March 31, 1973" and inserting in lieu thereof "June 30, 1974".

SEC. 3. OTHER AMENDMENTS.

(a) **ESTATE TAXATION OF CERTAIN DEBT WHERE INTEREST EQUALIZATION TAX APPLIES.**—

80 Stat. 1572.

(1) **ESTATE TAX NOT TO APPLY.**—The last sentence of section 2104(c) (relating to treatment of certain debt obligations for estate tax purposes) is amended by inserting "or section 861(a) (1) (G)" after "by reason of section 861(a) (1) (B)".

85 Stat. 15.
80 Stat. 1542.

(2) **EFFECTIVE DATE.**—The amendment made by paragraph (1) shall apply with respect to estates of decedents dying after December 31, 1972, except that in the case of the assumption of a

Approved April 11, 1973