

L. 89-809, set out as an Effective Date of 1966 Amendment note under section 2101 of this title.

§ 2108. Application of pre-1967 estate tax provisions

(a) Imposition of more burdensome tax by foreign country

Whenever the President finds that—

(1) under the laws of any foreign country, considering the tax system of such foreign country, a more burdensome tax is imposed by such foreign country on the transfer of estates of decedents who were citizens of the United States and not residents of such foreign country than the tax imposed by this subchapter on the transfer of estates of decedents who were residents of such foreign country,

(2) such foreign country, when requested by the United States to do so, has not acted to revise or reduce such tax so that it is no more burdensome than the tax imposed by this subchapter on the transfer of estates of decedents who were residents of such foreign country, and

(3) it is in the public interest to apply pre-1967 tax provisions in accordance with this section to the transfer of estates of decedents who were residents of such foreign country,

the President shall proclaim that the tax on the transfer of the estate of every decedent who was a resident of such foreign country at the time of his death shall, in the case of decedents dying after the date of such proclamation, be determined under this subchapter without regard to amendments made to sections 2101 (relating to tax imposed), 2102 (relating to credits against tax), 2106 (relating to taxable estate), and 6018 (relating to estate tax returns) on or after November 13, 1966.

(b) Alleviation of more burdensome tax

Whenever the President finds that the laws of any foreign country with respect to which the President has made a proclamation under subsection (a) have been modified so that the tax on the transfer of estates of decedents who were citizens of the United States and not residents of such foreign country is no longer more burdensome than the tax imposed by this subchapter on the transfer of estates of decedents who were residents of such foreign country, he shall proclaim that the tax on the transfer of the estate of every decedent who was a resident of such foreign country at the time of his death shall, in the case of decedents dying after the date of such proclamation, be determined under this subchapter without regard to subsection (a).

(c) Notification of Congress required

No proclamation shall be issued by the President pursuant to this section unless, at least 30 days prior to such proclamation, he has notified the Senate and the House of Representatives of his intention to issue such proclamation.

(d) Implementation by regulations

The Secretary shall prescribe such regulations as may be necessary or appropriate to implement this section.

(Added Pub. L. 89-809, title I, § 108(f), Nov. 13, 1966, 80 Stat. 1573; amended Pub. L. 94-455, title

XIX, §§ 1902(a)(6), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1805, 1834.)

AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455, § 1902(a)(6), substituted “November 13, 1976” for “the date of enactment of this section” after “on or after”.

Subsec. (d). Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1902(a)(6) of Pub. L. 94-455 applicable in the case of estates of decedents dying after Oct. 4, 1976, see section 1902(c)(1) of Pub. L. 94-455, set out as a note under section 2011 of this title.

EFFECTIVE DATE

Section applicable with respect to estates of decedents dying after Nov. 13, 1966, see section 108(i) of Pub. L. 89-809, set out as an Effective Date of 1966 Amendment note under section 2101 of this title.

Subchapter C—Miscellaneous

Sec.

2201. Combat zone-related deaths of members of the Armed Forces, deaths of astronauts, and deaths of victims of certain terrorist attacks.

[2202. Repealed.]

2203. Definition of executor.

2204. Discharge of fiduciary from personal liability.

2205. Reimbursement out of estate.

2206. Liability of life insurance beneficiaries.

2207. Liability of recipient of property over which decedent had power of appointment.

2207A. Right of recovery in the case of certain marital deduction property.

2207B. Right of recovery where decedent retained interest.

2208. Certain residents of possessions considered citizens of the United States.

2209. Certain residents of possessions considered nonresidents not citizens of the United States.

[2210. Repealed.]

AMENDMENT OF ANALYSIS

For termination of amendment by section 304 of Pub. L. 111-312, see Effective and Termination Dates of 2010 Amendment note set out under section 121 of this title.

For termination of amendment by section 901 of Pub. L. 107-16, see Effective and Termination Dates of 2001 Amendment note set out under section 1 of this title.

AMENDMENTS

2010—Pub. L. 111-312, title III, §§ 301(a), 304, Dec. 17, 2010, 124 Stat. 3300, 3304, temporarily amended analysis to read as if amendment by Pub. L. 107-16, § 501(c)(1), had never been enacted. See 2001 Amendment note below.

2003—Pub. L. 108-121, title I, § 110(c)(2)(B), Nov. 11, 2003, 117 Stat. 1342, inserted “, deaths of astronauts,” after “Forces” in item 2201.

2002—Pub. L. 107-134, title I, § 103(c), Jan. 23, 2002, 115 Stat. 2431, substituted “Combat zone-related deaths of members of the Armed Forces and deaths of victims of certain terrorist attacks.” for “Members of the Armed Forces dying in combat zone or by reason of combat-zone-incurred wounds, etc.” in item 2201.

2001—Pub. L. 107-16, title V, § 501(c)(1), title IX, § 901, June 7, 2001, 115 Stat. 69, 150, temporarily added item 2210 “Termination”.

1989—Pub. L. 101-239, title VII, § 7304(b)(2)(C), Dec. 19, 1989, 103 Stat. 2353, struck out item 2210 “Liability for payment in case of transfer of employer securities to