

Amendment by Pub. L. 95-502 effective Oct. 1, 1980, see section 202(d) of Pub. L. 95-502, set out as an Effective Date note under section 4042 of this title.

Amendment by Pub. L. 95-227 applicable with respect to sales after Mar. 31, 1978, see section 2(d) of Pub. L. 95-227, set out as an Effective Date note under section 4121 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1906(d) of Pub. L. 94-455, set out as a note under section 6013 of this title.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-258 effective July 1, 1970, see section 211(a) of Pub. L. 91-258, set out as a note under section 4041 of this title.

§§ 4294, 4295. Repealed. Pub. L. 94-455, title XIX, § 1904(a)(10), (11), Oct. 4, 1976, 90 Stat. 1812]

Section 4294, added Pub. L. 85-859, title I, § 135(a), Sept. 2, 1958, 72 Stat. 1292; amended Pub. L. 86-344, § 2(d), Sept. 21, 1959, 73 Stat. 618; Pub. L. 91-72, title I, § 101(j)(28), Dec. 30, 1969, 83 Stat. 529; Pub. L. 91-258, title II, § 205(a)(4), May 21, 1970, 84 Stat. 241, provided an exemption from tax for services and facilities furnished to a nonprofit educational organization and defined "nonprofit educational organization".

Section 4295, act Aug. 16, 1954, ch. 736, 68A Stat. 511, § 4295, formerly § 4294, renumbered Sept. 2, 1958, Pub. L. 85-859, title I, § 135(a), 72 Stat. 1292, related to a cross reference to general administrative provisions.

EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

CHAPTER 34—TAXES ON CERTAIN INSURANCE POLICIES

Subchapter	Sec. ¹
A. Policies issued by foreign insurers	4371
B. Insured and self-insured health plans	4375

PRIOR PROVISIONS

The provisions of a prior chapter 34, Documentary Stamp Taxes, were set out as:

Subchapter A, Issuance of capital stock and certificates of indebtedness by a corporation, comprising sections 4301 to 4305 and 4311 to 4316.

Subchapter B, Sale or transfers of capital stock and certificates of indebtedness of a corporation, comprising sections 4321 to 4324, 4331 to 4333, 4341 to 4345, and 4351 to 4354.

Subchapter C, Conveyances, comprising sections 4361 to 4363.

Subchapter D, Policies issued by foreign insurers, comprising sections 4371 to 4375.

Subchapter E, Miscellaneous provisions applicable to documentary stamp taxes, comprising sections 4381 to 4384.

Subchapters A and B were repealed by Pub. L. 89-44, title IV, § 401(a), June 21, 1965, 79 Stat. 148.

Subchapter C was struck out by Pub. L. 94-455, title XIX, § 1904(a)(12), Oct. 4, 1976, 90 Stat. 1812.

Subchapter D heading was struck out, sections 4371 to 4373 were reenacted without change, section 4374, "liability for tax", was substituted for section 4374, "payment of tax", and section 4375 was struck out by Pub. L. 94-455, title XIX, § 1904(a)(12).

Subchapter E, section 4381 was repealed by Pub. L. 89-44, title IV, § 401(c), June 21, 1965, 79 Stat. 148, and sections 4382 to 4384 were struck out by Pub. L. 94-455, title XIX, § 1904(a)(12), Oct. 4, 1976, 90 Stat. 1812.

The subject matter of the prior sections was as follows:

A prior section 4301, acts Aug. 16, 1954, ch. 736, 68A Stat. 513; Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1293; Apr. 8, 1960, Pub. L. 86-416, § 1, 74 Stat. 36, imposed a tax, based upon the actual value of the certificates or shares, upon each original issue of shares or certificates of stock issued by a corporation.

A prior section 4302, acts Aug. 16, 1954, ch. 736, 68A Stat. 513; Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1293, made provision for a determination of tax in the case of recapitalization.

A prior section 4303, acts Aug. 16, 1954, ch. 736, 68A Stat. 514; Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1293, granted exemptions for common trust funds, pooled investment funds, and installment purchases of certain shares or certificates, and directed attention to section 4382 for other exemptions.

A prior section 4304, acts Aug. 16, 1954, ch. 736, 68A Stat. 514; Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1294, called for the affixing of the stamps representing the tax imposed by section 4301 upon the stock books or corresponding records of the corporation.

A prior section 4305, acts Aug. 16, 1954, ch. 736, 68A Stat. 514; Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1294, made cross-references to sections 4381 and 4384 and subtitle F.

A prior section 4311, acts Aug. 16, 1954, ch. 736, 68A Stat. 514; Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1294, imposed a tax on all certificates of indebtedness issued by a corporation.

A prior section 4312, acts Aug. 16, 1954, ch. 736, 68A Stat. 514, § 4312, formerly § 4313; renumbered § 4312, Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1294, provided that every renewal of any certificate of indebtedness should be taxed as a new issue.

A prior section 4313, acts Aug. 16, 1954, ch. 736, 68A Stat. 514, § 4313, formerly § 4314; renumbered § 4313, Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1294, provided for the method of determining the rate of taxation in the case of a bond conditioned for the repayment of money and given in a penal sum greater than the debt secured.

A prior section 4314, acts Aug. 16, 1954, ch. 736, 68A Stat. 514, § 4314, formerly § 4315; renumbered § 4314, Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1294, granted an exemption to instruments under the terms of which the obligee was required to make installment payments of not more than 20 percent annually, and made reference to section 4382 for other exemptions.

A prior section 4315, acts Aug. 16, 1954, ch. 736, 68A Stat. 514, § 4315, formerly § 4316; renumbered § 4315 and amended Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1294, made cross references to sections 4381 and 4384 and subtitle F.

A prior section 4321, acts Aug. 16, 1954, ch. 736, 68A Stat. 515; Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1295; Sept. 21, 1959, Pub. L. 86-344, § 5(a), 73 Stat. 619, imposed a tax upon the sale or transfer of shares or certificates of stock or of rights to subscribe to receive such shares or certificates issued by a corporation.

A prior section 4322, acts Aug. 16, 1954, ch. 736, 68A Stat. 515; Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1295, granted exemptions in the case of sales by brokers or registered nominees and in the case of odd lot sales.

A prior section 4323, acts Aug. 16, 1954, ch. 736, 68A Stat. 516; Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1296; Sept. 21, 1959, Pub. L. 86-344, § 5(b), 73 Stat. 619, called for the affixing of the stamps representing the tax upon the books of the corporation and the certification of the actual value of the shares transferred, and made reference to section 4352 in the case of transfers shown otherwise than by the books of the corporation.

A prior section 4324, acts Aug. 16, 1954, ch. 736, 68A Stat. 516; Sept. 2, 1958, Pub. L. 85-859, title I, § 141(a), 72 Stat. 1296, made cross references to other sections and subtitles for definitions, penalties, and other general and administrative provisions.

¹ Section numbers editorially supplied.