

shall be made to the estate of any decedent unless it is affirmatively shown that such amount will not escheat to a State or otherwise become the property of a State under such a law.

(Added Pub. L. 100-203, title X, §10621(a), Dec. 22, 1987, 101 Stat. 1330-452.)

EFFECTIVE DATE

Section 10621(c) of Pub. L. 100-203 provided that: “The amendments made by this section [enacting this section] shall take effect on the date of the enactment of this Act [Dec. 22, 1987].”

§ 6409. Refunds disregarded in the administration of Federal programs and federally assisted programs

(a) In general

Notwithstanding any other provision of law, any refund (or advance payment with respect to a refundable credit) made to any individual under this title shall not be taken into account as income, and shall not be taken into account as resources for a period of 12 months from receipt, for purposes of determining the eligibility of such individual (or any other individual) for benefits or assistance (or the amount or extent of benefits or assistance) under any Federal program or under any State or local program financed in whole or in part with Federal funds.

(b) Termination

Subsection (a) shall not apply to any amount received after December 31, 2012.

(Added Pub. L. 111-312, title VII, §728(a), Dec. 17, 2010, 124 Stat. 3317.)

EFFECTIVE DATE

Pub. L. 111-312, title VII, §728(c), Dec. 17, 2010, 124 Stat. 3317, provided that: “The amendments made by this section [enacting this section] shall apply to amounts received after December 31, 2009.”

Subchapter B—Rules of Special Application

Sec.	
6411.	Tentative carryback and refund adjustments.
6412.	Floor stocks refunds.
6413.	Special rules applicable to certain employment taxes.
6414.	Income tax withheld.
6415.	Credits or refunds to persons who collected certain taxes.
6416.	Certain taxes on sales and services.
[6417, 6418.	Repealed.]
6419.	Excise tax on wagering.
6420.	Gasoline used on farms.
6421.	Gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes.
6422.	Cross references.
6423.	Conditions to allowance in the case of alcohol and tobacco taxes.
[6424.	Repealed.]
6425.	Adjustment of overpayment of estimated income tax by corporation.
6426.	Credit for alcohol fuel, biodiesel, and alternative fuel mixtures.
6427.	Fuels not used for taxable purposes.
6428.	2008 recovery rebates for individuals.
6429.	Advance payment of portion of increased child credit for 2003.
6430.	Treatment of tax imposed at Leaking Underground Storage Tank Trust Fund financing rate.
6431.	Credit for qualified bonds allowed to issuer.
6432.	COBRA premium assistance.

AMENDMENT OF ANALYSIS

For termination of amendment by section 107 of Pub. L. 108-27, see Effective and Termination Dates of 2003 Amendment note set out under section 1 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

2009—Pub. L. 111-5, div. B, title I, §1531(c)(7), title III, §3001(a)(12)(C), Feb. 17, 2009, 123 Stat. 360, 463, added items 6431 and 6432.

2008—Pub. L. 110-185, title I, §101(f)(3), Feb. 13, 2008, 122 Stat. 617, substituted “2008 recovery rebates for individuals” for “Acceleration of 10 percent income tax rate bracket benefit for 2001” in item 6428.

2005—Pub. L. 109-59, title XI, §11113(b)(3)(B), Aug. 10, 2005, 119 Stat. 1948, substituted “alcohol fuel, biodiesel, and alternative fuel” for “alcohol fuel and biodiesel” in item 6426.

Pub. L. 109-58, title XIII, §1362(b)(3)(B), Aug. 8, 2005, 119 Stat. 1059, added item 6430.

2004—Pub. L. 108-357, title III, §301(c)(14), Oct. 22, 2004, 118 Stat. 1463, added item 6426.

2003—Pub. L. 108-27, title I, §§101(b)(2), 107, May 28, 2003, 117 Stat. 754, 755, temporarily added item 6429.

2001—Pub. L. 107-16, title I, §101(b)(2), title IX, §901, June 7, 2001, 115 Stat. 43, 150, temporarily added item 6428.

1990—Pub. L. 101-508, title XI, §11801(b)(15), (c)(22)(B)(ii), Nov. 5, 1990, 104 Stat. 1388-522, 1388-528, struck out item 6418 “Sugar” and item 6428 “1981 rate reduction tax credit”.

1988—Pub. L. 100-418, title I, §1941(b)(3)(E), Aug. 23, 1988, 102 Stat. 1324, struck out items 6429 “Credit and refund of chapter 45 taxes paid by royalty owners” and 6430 “Credit or refund of windfall profit taxes to certain trust beneficiaries”.

1986—Pub. L. 99-514, title XVII, §1703(c)(2)(E), Oct. 22, 1986, 100 Stat. 2777, substituted “, used by local transit systems, or sold for certain exempt purposes” for “or by local transit systems” in item 6421.

1983—Pub. L. 98-67 repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

Pub. L. 97-448, title I, §106(a)(4)(D), Jan. 12, 1983, 96 Stat. 2390, added item 6430.

Pub. L. 97-424, title V, §515(b)(14), Jan. 6, 1983, 96 Stat. 2182, struck out item 6424 “Lubricating oil used for certain nontaxable purposes”.

1982—Pub. L. 97-248, title II, §280(c)(2)(H), Sept. 3, 1982, 96 Stat. 565, struck out item 6426 “Refund of aircraft use tax where plane transports for hire in foreign air commerce”.

Pub. L. 97-248, title III, §§307(a)(13), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, item 6413 is amended by substituting “taxes under subtitle C” for “employment taxes”. Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

1981—Pub. L. 97-34, title I, §101(b)(2)(A), Aug. 13, 1981, 95 Stat. 183, substituted “1981 rate reduction tax credit” for “Refund of 1974 individual income taxes” in item 6428.

1980—Pub. L. 96-499, title XI, §1131(a)(2), Dec. 5, 1980, 94 Stat. 2693, added item 6429.

1978—Pub. L. 95-618, title II, §233(b)(2)(B), Nov. 9, 1978, 92 Stat. 3191, substituted “used for certain nontaxable purposes” for “not used in highway motor vehicles” in item 6424.