to title 5 of the United States Code for provisions referring to the civil service law, and to chapter 51 and subchapter III of chapter 53 of title 5 for the Classification Act of 1949.

Subsec. (b). Pub. L. 94–455, § 1906(a)(47)(B), substituted ''as provided in chapter 57 of title 5, United States Code'' for ''as provided in the Travel Expense Act of 1949 (63 Stat. 166; 5 U.S.C. chapter 16)''.

1969—Subsec. (c). Pub. L. 91–172 inserted reference to the compensation of commissioners.

Pub. L. 111–366, § 1(b), Jan. 4, 2011, 124 Stat. 4065, provided that: ''The amendments made by this section [amending this section] shall take effect on the date the United States Tax Court adopts a personnel management system [adopted effective Oct. 9, 2011] after the date of the enactment of this Act [Jan. 4, 2011].''

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99–514 effective Oct. 22, 1986, except as otherwise provided, see section 1556(c) of Pub. L. 99–514, set out as an Effective Date note under section 7443A of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98–369 effective July 18, 1984, see section 464(e)(1) of Pub. L. 98–369, set out as a note under section 7456 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)(1) of Pub. L. 94–455, set out as a note under section 6013 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91–172 effective Dec. 30, 1969, see section 962(a) of Pub. L. 91–172, set out as a note under section 7441 of this title.

§ 7472. Expenditures

The Tax Court is authorized to make such expenditures (including expenditures for personal services and rent at the seat of Government and elsewhere, and for law books, books of reference, and periodicals), as may be necessary efficiently to execute the functions vested in the Tax Court. Notwithstanding any other provision of law, the Tax Court is authorized to pay on behalf of its judges, age 65 or over, any increase in the cost of Federal Employees' Group Life Insurance imposed after April 24, 1999, that is incurred after the date of the enactment of the Pension Protection Act of 2006, including any expenses generated by such payments, as authorized by the chief judge in a manner consistent with such payments authorized by the Judicial Conference of the United States pursuant to section 604(a)(5) of title 28, United States Code. Except as provided in section 7475, all expenditures of the Tax Court shall be allowed and paid, out of any moneys appropriated for purposes of the Tax Court, upon presentation of itemized vouchers therefor signed by the certifying officer designated by the chief judge.

(Aug. 16, 1954, ch. 736, 68A Stat. 888; Pub. L. 99–514, title XV, § 1553(b)(1), Oct. 22, 1986, 100 Stat. 2754; Pub. L. 109–280, title VIII, § 852, Aug. 17, 2006, 120 Stat. 1016; Pub. L. 111–8, div. D, title VI, § 618(a), Mar. 11, 2009, 123 Stat. 677.)

REFERENCES IN TEXT

The date of the enactment of the Pension Protection Act of 2006, referred to in text, is the date of enactment of Pub. L. 109–280, which was approved Aug. 17, 2006.

AMENDMENTS

2009—Pub. L. 111–8, which directed the amendment of section 7472 of ''title 26, United States Code'' by inserting ''after April 24, 1999, that is incurred'' after ''imposed'' in second sentence, was executed to this section, which is section 7472 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

2006—Pub. L. 109–280 inserted after first sentence ''Notwithstanding any other provision of law, the Tax Court is authorized to pay on behalf of its judges, age 65 or over, any increase in the cost of Federal Employees' Group Life Insurance imposed after the date of the enactment of the Pension Protection Act of 2006, including any expenses generated by such payments, as authorized by the chief judge in a manner consistent with such payments authorized by the Judicial Conference of the United States pursuant to section 604(a)(5) of title 28, United States Code.''

1986—Pub. L. 99–514 substituted ''Except as provided in section 7475, all'' for ''All'' in second sentence.

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111–8, div. D, title VI, § 618(b), Mar. 11, 2009, 123 Stat. 677, provided that: ''This amendment [amending this section] shall take effect as if included in the amendment made by section 852 of the Pension Protection Act of 2006 [Pub. L. 109–280].''

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99–514 effective Jan. 1, 1987, see section 1553(c) of Pub. L. 99–514, set out as an Effective Date note under section 7475 of this title.

§ 7473. Disposition of fees

Except as provided in section 7475, all fees received by the Tax Court shall be covered into the Treasury as miscellaneous receipts.

(Aug. 16, 1954, ch. 736, 68A Stat. 888; Pub. L. 99–514, title XV, § 1553(b)(2), Oct. 22, 1986, 100 Stat. 2754.)

AMENDMENTS

1986—Pub. L. 99–514 substituted ''Except as provided in section 7475, all'' for ''All''.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99–514 effective Jan. 1, 1987, see section 1553(c) of Pub. L. 99–514, set out as an Effective Date note under section 7475 of this title.

§ 7474. Fee for transcript of record

The Tax Court is authorized to fix a fee, not in excess of the fee fixed by law to be charged and collected therefor by the clerks of the district courts, for comparing, or for preparing and comparing, a transcript of the record, or for copying any record, entry, or other paper and the comparison and certification thereof.

(Aug. 16, 1954, ch. 736, 68A Stat. 888.)

§ 7475. Practice fee

(a) In general

The Tax Court is authorized to impose a periodic registration fee on practitioners admitted to practice before such Court. The frequency and amount of such fee shall be determined by the Tax Court, except that such amount may not exceed $30 per year.

(b) Use of fees

The fees described in subsection (a) shall be available to the Tax Court to employ independ-