

section 10502(c)(4) of the Revenue Act of 1987 [Pub. L. 100-203, amending this section] shall be treated as if included in the amendments made by section 1703 of the Reform Act [Pub. L. 99-514, see Tables for classification] except that references to section 4091 of the Internal Revenue Code of 1986 shall not apply to sales before April 1, 1988.”

PLAN AMENDMENTS NOT REQUIRED UNTIL
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

STUDY OF TAXICAB FUEL RATES

Pub. L. 97-424, title V, § 511(e)(4), Jan. 6, 1983, 96 Stat. 2172, directed Secretary of the Treasury or his delegate to conduct a study of reduced rate of fuels taxes provided for taxicabs by section 6427(e) of the Internal Revenue Code, and transmit a report on study to Congress, together with such recommendations as he may deem advisable, not later than Jan. 1, 1984.

[§ 6428. Repealed. Pub. L. 113-295, div. A, title II, § 221(a)(112)(A), Dec. 19, 2014, 128 Stat. 4054]

Section, added Pub. L. 107-16, title I, § 101(b)(1), June 7, 2001, 115 Stat. 42; amended Pub. L. 107-147, title IV, § 411(a), Mar. 9, 2002, 116 Stat. 44; Pub. L. 110-185, title I, § 101(a), Feb. 13, 2008, 122 Stat. 613; Pub. L. 110-245, title I, §§ 101(a), 102(b), June 17, 2008, 122 Stat. 1625, related to 2008 recovery rebate for individuals.

A prior section 6428, added Pub. L. 94-12, title I, § 101(a), Mar. 29, 1975, 89 Stat. 27; amended Pub. L. 97-34, title I, § 101(b)(1), Aug. 13, 1981, 95 Stat. 182; Pub. L. 97-448, title I, § 101(a)(2), Jan. 12, 1983, 96 Stat. 2365, related to the 1981 rate reduction tax credit, prior to repeal by Pub. L. 101-508, title XI, § 11801(a)(47), Nov. 5, 1990, 104 Stat. 1388-522.

EFFECTIVE DATE OF REPEAL

Repeal effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as an Effective Date of 2014 Amendment note under section 1 of this title.

ECONOMIC RECOVERY PAYMENT TO RECIPIENTS OF SOCIAL SECURITY, SUPPLEMENTAL SECURITY INCOME, RAILROAD RETIREMENT BENEFITS, AND VETERANS DISABILITY COMPENSATION OR PENSION BENEFITS

Pub. L. 111-5, div. B, title II, § 2201, Feb. 17, 2009, 123 Stat. 450, provided for a \$250 payment to individuals who, for any month during the 3-month period ending with the month which ended prior to the month that included Feb. 17, 2009, were entitled to certain Social Security, railroad retirement, or veterans benefit payments or were eligible for certain SSI cash benefits.

SPECIAL CREDIT FOR CERTAIN GOVERNMENT RETIREES

Pub. L. 111-5, div. B, title II, § 2202, Feb. 17, 2009, 123 Stat. 454, as amended by Pub. L. 113-295, § 209(i), Dec. 19, 2014, 128 Stat. 4030, provided that:

“(a) IN GENERAL.—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A of the Internal Revenue Code of 1986 for the first taxable year beginning in 2009 an amount equal [to] \$250 (\$500 in the case of a joint return where both spouses are eligible individuals).

“(b) ELIGIBLE INDIVIDUAL.—For purposes of this section—

“(1) IN GENERAL.—The term ‘eligible individual’ means any individual—

“(A) who receives during the first taxable year beginning in 2009 any amount as a pension or annu-

ity for service performed in the employ of the United States or any State, political subdivision of a State, or any instrumentality thereof, which is not considered employment for purposes of chapter 21 of the Internal Revenue Code of 1986, and

“(B) who does not receive a payment under section 2201 [set out above] during such taxable year.

“(2) IDENTIFICATION NUMBER REQUIREMENT.—Such term shall not include any individual who does not include on the return of tax for the taxable year—

“(A) such individual’s social security account number, and

“(B) in the case of a joint return, the social security account number of one of the taxpayers on such return.

For purposes of the preceding sentence, the social security account number shall not include a TIN (as defined in section 7701(a)(41) of the Internal Revenue Code of 1986) issued by the Internal Revenue Service. Any omission of a correct social security account number required under this subparagraph [probably should be “this paragraph”] shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) of such Code to such omission.

“(c) TREATMENT OF CREDIT.—

“(1) REFUNDABLE CREDIT.—

“(A) IN GENERAL.—The credit allowed by subsection (a) shall be treated as allowed by subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986.

“(B) APPROPRIATIONS.—For purposes of section 1324(b)(2) of title 31, United States Code, the credit allowed by subsection (a) shall be treated in the same manner [as] a refund from the credit allowed under [former] section 36A of the Internal Revenue Code of 1986 (as added by this Act).

“(2) DEFICIENCY RULES.—For purposes of section 6211(b)(4)(A) of the Internal Revenue Code of 1986, the credit allowable by subsection (a) shall be treated in the same manner as the credit allowable under [former] section 36A of the Internal Revenue Code of 1986 (as added by this Act).

“(d) REFUNDS DISREGARDED IN THE ADMINISTRATION OF FEDERAL PROGRAMS AND FEDERALLY ASSISTED PROGRAMS.—Any credit or refund allowed or made to any individual by reason of this section shall not be taken into account as income and shall not be taken into account as resources for the month of receipt and the following 2 months, 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.

“(e) TREATMENT OF POSSESSIONS.—

“(1) PAYMENTS TO MIRROR CODE POSSESSIONS.—The Secretary of the Treasury shall pay to each possession of the United States with a mirror code tax system amounts equal to the loss to that possession by reason of credits allowed under subsection (a) with respect to taxable years beginning in 2009. Such amounts shall be determined by the Secretary of the Treasury based on information provided by the government of the respective possession.

“(2) COORDINATION WITH CREDIT ALLOWED AGAINST UNITED STATES INCOME TAXES.—No credit shall be allowed against United States income taxes for any taxable year under this section to any person to whom a credit is allowed against taxes imposed by the possession by reason of the credit allowed under subsection (a) for such taxable year.

“(3) DEFINITIONS AND SPECIAL RULES.—

“(A) POSSESSION OF THE UNITED STATES.—For purposes of this subsection, the term ‘possession of the United States’ includes the Commonwealth of the Northern Mariana Islands.

“(B) MIRROR CODE TAX SYSTEM.—For purposes of this subsection, the term ‘mirror code tax system’ means, with respect to any possession of the United States, the income tax system of such possession if

the income tax liability of the residents of such possession under such system is determined by reference to the income tax laws of the United States as if such possession were the United States.

“(C) TREATMENT OF PAYMENTS.—For purposes of section 1324(b)(2) of title 31, United States Code, the payments under this subsection shall be treated in the same manner as a refund due from the credit allowed under [former] section 36A of the Internal Revenue Code of 1986 (as added by this Act).”

[§ 6429. Repealed. Pub. L. 113–295, div. A, title II, § 221(a)(113), Dec. 19, 2014, 128 Stat. 4054]

Section, added Pub. L. 108–27, title I, §101(b)(1), May 28, 2003, 117 Stat. 753, related to advance payment of portion of increased child credit for 2003.

A prior section 6429, added Pub. L. 96–499, title XI, §1131(a)(1), Dec. 5, 1980, 94 Stat. 2691; amended Pub. L. 97–34, title VI, §601(a)(1)–(5), Aug. 13, 1981, 95 Stat. 335, 336; Pub. L. 97–448, title I, §106(a)(1), (3), Jan. 12, 1983, 96 Stat. 2387, 2388, related to credit and refund of chapter 45 windfall profit taxes on domestic crude oil paid by royalty owners, prior to repeal by Pub. L. 100–418, title I, §1941(b)(1), (c), Aug. 23, 1988, 102 Stat. 1323, 1324, applicable to crude oil removed from the premises on or after Aug. 23, 1988.

EFFECTIVE DATE OF REPEAL

Repeal effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113–295, set out as an Effective Date of 2014 Amendment note under section 1 of this title.

§ 6430. Treatment of tax imposed at Leaking Underground Storage Tank Trust Fund financing rate

No refunds, credits, or payments shall be made under this subchapter for any tax imposed at the Leaking Underground Storage Tank Trust Fund financing rate, except in the case of fuels—

- (1) which are exempt from tax under section 4081(a) by reason of section 4082(f)(2),
- (2) which are exempt from tax under section 4041(d) by reason of the last sentence of paragraph (5) thereof, or
- (3) with respect to which the rate increase under section 4081(a)(2)(B) is zero by reason of section 4082(e)(2).

(Added Pub. L. 109–58, title XIII, §1362(b)(3)(A), Aug. 8, 2005, 119 Stat. 1059; amended Pub. L. 110–172, §6(d)(2)(D), Dec. 29, 2007, 121 Stat. 2481.)

PRIOR PROVISIONS

A prior section 6430, added Pub. L. 97–448, title I, §106(a)(4)(A), Jan. 12, 1983, 96 Stat. 2388, related to credit or refund of windfall profit taxes to certain trust beneficiaries, prior to repeal by Pub. L. 100–418, title I, §1941(b)(1), (c), Aug. 23, 1988, 102 Stat. 1323, 1324, applicable to crude oil removed from the premises on or after Aug. 23, 1988.

AMENDMENTS

2007—Pub. L. 110–172 reenacted section catchline without change and amended text generally. Prior to amendment, text read as follows: “No refunds, credits, or payments shall be made under this subchapter for any tax imposed at the Leaking Underground Storage Tank Trust Fund financing rate, except in the case of fuels destined for export.”

EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110–172 effective as if included in the provisions of the Energy Policy Act of 2005, Pub. L. 109–58, to which such amendment relates, see section 6(e) of Pub. L. 110–172, set out as a note under section 30C of this title.

EFFECTIVE DATE

Section effective Oct. 1, 2005, and applicable to fuel entered, removed, or sold after Sept. 30, 2005, see section 1362(d) of Pub. L. 109–58, set out as an Effective Date of 2005 Amendment note under section 4041 of this title.

REFUND AUTHORIZED FOR CERTAIN TAXES

Pub. L. 110–172, §6(d)(1)(C), Dec. 29, 2007, 121 Stat. 2480, provided that: “Notwithstanding section 6430 of the Internal Revenue Code of 1986, a refund, credit, or payment may be made under subchapter B of chapter 65 of such Code for taxes imposed with respect to any liquid after September 30, 2005, and before the date of the enactment of this Act [Dec. 29, 2007] under section 4041(d)(1) or 4042 of such Code at the Leaking Underground Storage Tank Trust Fund financing rate to the extent that tax was imposed with respect to such liquid under section 4081 at the Leaking Underground Storage Tank Trust Fund financing rate.”

[§ 6431. Repealed. Pub. L. 115–97, title I, § 13404(b), Dec. 22, 2017, 131 Stat. 2138]

Section, added Pub. L. 111–5, div. B, title I, §1531(b), Feb. 17, 2009, 123 Stat. 359; amended Pub. L. 111–147, title III, §301(a), Mar. 18, 2010, 124 Stat. 77; Pub. L. 111–312, title VII, §758(b), Dec. 17, 2010, 124 Stat. 3323; Pub. L. 113–295, div. A, title II, §202(d), Dec. 19, 2014, 128 Stat. 4024, related to credit for qualified bonds allowed to issuer.

EFFECTIVE DATE OF REPEAL

Repeal by Pub. L. 115–97 applicable to bonds issued after Dec. 31, 2017, see section 13404(d) of Pub. L. 115–97, set out as a note under former section 54 of this title.

§ 6432. COBRA premium assistance

(a) In general

The person to whom premiums are payable under COBRA continuation coverage shall be reimbursed as provided in subsection (c) for the amount of premiums not paid by assistance eligible individuals by reason of section 3001(a) of title III of division B of the American Recovery and Reinvestment Act of 2009.

(b) Person entitled to reimbursement

For purposes of subsection (a), except as otherwise provided by the Secretary, the person to whom premiums are payable under COBRA continuation coverage shall be treated as being—

- (1) in the case of any group health plan which is a multiemployer plan (as defined in section 3(37) of the Employee Retirement Income Security Act of 1974), the plan,
 - (2) in the case of any group health plan not described in paragraph (1)—
 - (A) which is subject to the COBRA continuation provisions contained in—
 - (i) the Internal Revenue Code of 1986,
 - (ii) the Employee Retirement Income Security Act of 1974,
 - (iii) the Public Health Service Act, or
 - (iv) title 5, United States Code, or
 - (B) under which some or all of the coverage is not provided by insurance,

the employer maintaining the plan, and

- (3) in the case of any group health plan not described in paragraph (1) or (2), the insurer providing the coverage under the group health plan.