

Amendment by section 1301(j)(8) of Pub. L. 99-514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L. 99-514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

Amendment by section 1812(a)(5) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

EFFECTIVE DATE

Subchapter applicable to bankruptcy cases commencing more than 90 days after Dec. 24, 1980, see section 7(b) of Pub. L. 96-589, set out as an Effective Date of 1980 Amendment note under section 108 of this title.

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.

§ 1399. No separate taxable entities for partnerships, corporations, etc.

Except in any case to which section 1398 applies, no separate taxable entity shall result from the commencement of a case under title 11 of the United States Code.

(Added Pub. L. 96-589, §3(a)(1), Dec. 24, 1980, 94 Stat. 3400.)

[Subchapter W—Repealed]

[§§ 1400 to 1400C. Repealed. Pub. L. 115-141, div. U, title IV, § 401(d)(4)(A), Mar. 23, 2018, 132 Stat. 1209]

Section 1400, added Pub. L. 105-34, title VII, §701(a), Aug. 5, 1997, 111 Stat. 863; amended Pub. L. 105-206, title VI, §6008(a), July 22, 1998, 112 Stat. 811; Pub. L. 106-554, §1(a)(7) [title I, §§113(c), 116(b)(5), 164(a)(1)], Dec. 21, 2000, 114 Stat. 2763, 2763A-601, 2763A-603, 2763A-625; Pub. L. 108-311, title III, §310(a), Oct. 4, 2004, 118 Stat. 1180; Pub. L. 109-432, div. A, title I, §110(a)(1), Dec. 20, 2006, 120 Stat. 2939; Pub. L. 110-343, div. C, title III, §322(a)(1), Oct. 3, 2008, 122 Stat. 3873; Pub. L. 111-312, title VII, §754(a), Dec. 17, 2010, 124 Stat. 3321, related to establishment of DC Zone.

Section 1400A, added Pub. L. 105-34, title VII, §701(a), Aug. 5, 1997, 111 Stat. 864; amended Pub. L. 105-206, title VI, §6008(b), July 22, 1998, 112 Stat. 811; Pub. L. 106-554, §1(a)(7) [title I, §164(a)(2)], Dec. 21, 2000, 114 Stat. 2763, 2763A-625; Pub. L. 108-311, title III, §310(b), Oct. 4, 2004, 118 Stat. 1180; Pub. L. 109-432, div. A, title I, §110(b)(1), Dec. 20, 2006, 120 Stat. 2939; Pub. L. 110-343, div. C, title III, §322(b)(1), Oct. 3, 2008, 122 Stat. 3873; Pub. L. 111-312, title VII, §754(b), Dec. 17, 2010, 124 Stat. 3321, related to tax-exempt economic development bonds.

Section 1400B, added Pub. L. 105-34, title VII, §701(a), Aug. 5, 1997, 111 Stat. 864; amended Pub. L. 105-206, title VI, §6008(c), July 22, 1998, 112 Stat. 811; Pub. L. 106-554, §1(a)(7) [title I, §§116(b)(5), 164(b)], Dec. 21, 2000, 114 Stat. 2763, 2763A-603, 2763A-625; Pub. L. 108-311, title III, §310(c)(1)-(2)(B), Oct. 4, 2004, 118 Stat. 1180; Pub. L. 109-432, div. A, title I, §110(c)(1)-(2)(B), Dec. 20, 2006, 120 Stat. 2940; Pub. L. 110-343, div. C, title III, §322(c)(1), (2)(A), (B), Oct. 3, 2008, 122 Stat. 3874; Pub. L. 111-312, title VII, §754(c), Dec. 17, 2010, 124 Stat. 3321, related to zero percent capital gains rate.

Section 1400C, added Pub. L. 105-34, title VII, §701(a), Aug. 5, 1997, 111 Stat. 867; amended Pub. L. 105-206, title

VI, §6008(d)(1)-(5), July 22, 1998, 112 Stat. 811, 812; Pub. L. 106-170, title V, §510, Dec. 17, 1999, 113 Stat. 1924; Pub. L. 106-554, §1(a)(7) [title I, §163], Dec. 21, 2000, 114 Stat. 2763, 2763A-625; Pub. L. 107-16, title II, §§201(b)(2)(H), 202(f)(2)(C), title VI, §618(b)(2)(E), June 7, 2001, 115 Stat. 46, 49, 108; Pub. L. 107-147, title IV, §417(23)(B), Mar. 9, 2002, 116 Stat. 57; Pub. L. 108-311, title III, §310(d), Oct. 4, 2004, 118 Stat. 1180; Pub. L. 109-58, title XIII, §1335(b)(3), Aug. 8, 2005, 119 Stat. 1036; Pub. L. 109-135, title IV, §402(i)(3)(F), (4), Dec. 21, 2005, 119 Stat. 2614, 2615; Pub. L. 109-432, div. A, title I, §110(d)(1), Dec. 20, 2006, 120 Stat. 2940; Pub. L. 110-343, div. B, title II, §205(d)(1)(E), div. C, title III, §322(d)(1), Oct. 3, 2008, 122 Stat. 3839, 3874; Pub. L. 111-5, div. B, title I, §§1004(b)(6), 1006(d)(1), 1142(b)(1)(F), 1144(b)(1)(F), Feb. 17, 2009, 123 Stat. 314, 316, 330, 332; Pub. L. 111-92, §1(i), Nov. 6, 2009, 123 Stat. 2991; Pub. L. 111-148, title X, §10909(b)(2)(M), (c), Mar. 23, 2010, 124 Stat. 1023; Pub. L. 111-312, title I, §101(b)(1), title VII, §754(d), Dec. 17, 2010, 124 Stat. 3298, 3322; Pub. L. 112-240, title I, §104(c)(2)(L), Jan. 2, 2013, 126 Stat. 2322, related to first-time homebuyer credit for District of Columbia.

SAVINGS PROVISION

Pub. L. 115-141, div. U, title IV, §401(d)(4)(C), Mar. 23, 2018, 132 Stat. 1209, provided that: “The amendments made by this paragraph [amending sections 23, 25, 45D, 1016, 1202, 1223, and 1397B of this title and repealing sections 1400 to 1400C of this title] shall not apply to—

“(i) in the case of the repeal of section 1400A of the Internal Revenue Code of 1986, obligations described in section 1394 of such Code (as in effect before its repeal) which were issued before January 1, 2012,

“(ii) in the case of the repeal of section 1400B of such Code, DC Zone assets (as defined in such section, as in effect before its repeal) which were acquired by the taxpayer before January 1, 2012, and

“(iii) in the case of the repeal of section 1400C of such Code, principal residences acquired before January 1, 2012.”

For provisions that nothing in repeal by Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

[Subchapter X—Repealed]

[§§ 1400E to 1400J. Repealed. Pub. L. 115-141, div. U, title IV, § 401(d)(5)(A), Mar. 23, 2018, 132 Stat. 1210]

Section 1400E, added Pub. L. 106-554, §1(a)(7) [title I, §101(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-589; amended Pub. L. 108-357, title II, §222(a), Oct. 22, 2004, 118 Stat. 1431; Pub. L. 109-135, title IV, §412(rr)(1), Dec. 21, 2005, 119 Stat. 2640, related to designation of renewal communities.

Section 1400F, added Pub. L. 106-554, §1(a)(7) [title I, §101(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-594; amended Pub. L. 108-311, title III, §310(c)(2)(C), Oct. 4, 2004, 118 Stat. 1180; Pub. L. 109-432, div. A, title I, §110(c)(2)(C), Dec. 20, 2006, 120 Stat. 2940; Pub. L. 110-343, div. C, title III, §322(c)(2)(C), Oct. 3, 2008, 122 Stat. 3874, related to renewal community capital gain.

Section 1400G, added Pub. L. 106-554, §1(a)(7) [title I, §101(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-596, related to renewal community business defined.

Section 1400H, added Pub. L. 106-554, §1(a)(7) [title I, §101(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-596, related to renewal community employment credit.

Section 1400I, added Pub. L. 106-554, §1(a)(7) [title I, §101(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-596, related to commercial revitalization deduction.

Section 1400J, added Pub. L. 106-554, §1(a)(7) [title I, §101(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-598, related to increase in expensing under section 179.