

Subsec. (d)(2). Pub. L. 105-206, §1102(d)(1)(E), substituted “National Taxpayer Advocate” for “Taxpayer Advocate”.

Subsec. (e). Pub. L. 105-206, §1102(d)(1)(F), (3), substituted “National Taxpayer Advocate” for “Taxpayer Advocate” in heading and text.

Subsec. (f). Pub. L. 105-206, §1102(d)(1)(G), (3), substituted “National Taxpayer Advocate” for “Taxpayer Advocate” in heading and in two places in text.

1996—Subsec. (a). Pub. L. 104-168, §101(b)(1), substituted “the Office of the Taxpayer Advocate” for “the Office of the Ombudsman” and substituted “Taxpayer Advocate” for “Ombudsman” in two places.

Subsec. (b). Pub. L. 104-168, §102(a)(1), inserted “within a specified time period” after “the Secretary”.

Subsec. (b)(2). Pub. L. 104-168, §102(a)(2), inserted “take any action as permitted by law,” after “cease any action.”

Subsec. (b)(2)(D). Pub. L. 104-168, §101(b)(1)(B), substituted “Taxpayer Advocate” for “Ombudsman”.

Subsec. (c). Pub. L. 104-168, §102(b), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “Any Taxpayer Assistance Order issued by the Ombudsman under this section may be modified or rescinded only by the Ombudsman, a district director, a service center director, a compliance center director, a regional director of appeals, or any superior of any such person.”

Subsecs. (d)(2) to (f). Pub. L. 104-168, §101(b)(1)(B), substituted “Taxpayer Advocate” for “Ombudsman” wherever appearing.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 101(b)(1) of Pub. L. 104-168 effective July 30, 1996, see section 101(c) of Pub. L. 104-168, set out as a note under section 7802 of this title.

Pub. L. 104-168, title I, §102(c), July 30, 1996, 110 Stat. 1456, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 30, 1996].”

EFFECTIVE DATE

Pub. L. 100-647, title VI, §6230(d), Nov. 10, 1988, 102 Stat. 3734, provided that: “The amendments made by this section [enacting this section] shall take effect on January 1, 1989.”

REGULATIONS

Pub. L. 100-647, title VI, §6230(c), Nov. 10, 1988, 102 Stat. 3734, provided that: “The Secretary of the Treasury or the Secretary’s delegate shall issue such regulations as the Secretary deems necessary within 90 days of the date of the enactment of this Act [Nov. 10, 1988] in order to carry out the purposes of section 7811 of the 1986 Code (as added by this section) and to ensure taxpayers uniform access to administrative procedures.”

§ 7812. Streamlined critical pay authority for information technology positions

In the case of any position which is critical to the functionality of the information technology operations of the Internal Revenue Service—

(1) section 9503 of title 5, United States Code, shall be applied—

(A) by substituting “during the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013 in subsection (a)”¹,

(B) without regard to subparagraph (B) of subsection (a)(1), and

(C) by substituting “the date of the enactment of the Taxpayer First Act” for “June 1, 1998” in subsection (a)(6),

(2) section 9504 of such title 5 shall be applied by substituting “During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013” each place it appears in subsections (a) and (b), and

(3) section 9505 of such title shall be applied—

(A) by substituting “During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013” in subsection (a), and

(B) by substituting “the information technology operations” for “significant functions” in subsection (a).

(Added Pub. L. 116-25, title II, §2103(a), July 1, 2019, 133 Stat. 1011.)

REFERENCES IN TEXT

The date of the enactment of section 7812 of the Internal Revenue Code of 1986, referred to in text, is the date of enactment of Pub. L. 116-25, which was approved July 1, 2019.

The date of the enactment of the Taxpayer First Act, referred to in par. (1)(C), is the date of enactment of Pub. L. 116-25, which was approved July 1, 2019.

Subchapter B—Effective Date and Related Provisions

Sec.	
7851.	Applicability of revenue laws.
7852.	Other applicable rules.

§ 7851. Applicability of revenue laws

(a) General rules

Except as otherwise provided in any section of this title—

(1) Subtitle A

(A) Chapters 1, 2, and 6 of this title shall apply only with respect to taxable years beginning after December 31, 1953, and ending after the date of enactment of this title, and with respect to such taxable years, chapters 1 (except sections 143 and 144) and 2, and section 3801, of the Internal Revenue Code of 1939 are hereby repealed.

(B) Chapter 3 of this title shall apply with respect to payments and transfers occurring after December 31, 1954, and as to such payments and transfers sections 143 and 144 and chapter 7 of the Internal Revenue Code of 1939 are hereby repealed.

(C) Any provision of subtitle A of this title the applicability of which is stated in terms of a specific date (occurring after December 31, 1953), or in terms of taxable years ending after a specific date (occurring after December 31, 1953), shall apply to taxable years ending after such specific date. Each such provision shall, in the case of a taxable year subject to the Internal Revenue Code of 1939, be deemed to be included in the Internal Revenue Code of 1939, but shall be applicable only to taxable years ending after such specific date. The provisions of the Internal Revenue Code of 1939 superseded by provisions of subtitle A of this title the applicability of which is stated in terms of

¹ So in original. The closing quotation marks probably should follow “Before September 30, 2013” instead of “(a)”.