

activities within a State during any taxable year merely by reason of sales in such State, or the solicitation of orders for sales in such State, of tangible personal property on behalf of such person by one or more independent contractors, or by reason of the maintenance, of an office in such State by one or more independent contractors whose activities on behalf of such person in such State consist solely of making sales, or soliciting orders for sales, or tangible personal property.

**(d) Definitions**

For purposes of this section—

(1) the term “independent contractor” means a commission agent, broker, or other independent contractor who is engaged in selling, or soliciting orders for the sale of, tangible personal property for more than one principal and who holds himself out as such in the regular course of his business activities; and

(2) the term “representative” does not include an independent contractor.

(Pub. L. 86-272, title I, §101, Sept. 14, 1959, 73 Stat. 555.)

**STUDY AND REPORT BY CONGRESSIONAL COMMITTEES OF STATE TAXATION FROM INTERSTATE COMMERCE**

Title II of Pub. L. 86-272, as amended by Pub. L. 87-17, Apr. 7, 1961, 75 Stat. 41; Pub. L. 87-435, Apr. 21, 1962, 76 Stat. 55; Pub. L. 88-42, June 21, 1963, 77 Stat. 67; Pub. L. 88-286, Mar. 18, 1964, 78 Stat. 166, and repealed by Pub. L. 94-455, title XXI, §2121(a), Oct. 4, 1976, 90 Stat. 1914, provided for a study by the Committee on the Judiciary of the House of Representatives and the Committee on Finance of the United States Senate, acting separately or jointly, or any duly authorized subcommittee thereof, of all matters pertaining to the taxation of interstate commerce by the States, territories, and possessions of the United States, the District of Columbia, and the Commonwealth of Puerto Rico, or any political or taxing subdivision of the foregoing, and for a report together with their proposals for legislation on or before June 30, 1965.

**§ 382. Assessment of net income taxes**

**(a) Limitations**

No State, or political subdivision thereof, shall have power to assess, after September 14, 1959, any net income tax which was imposed by such State or political subdivision, as the case may be, for any taxable year ending on or before such date, on the income derived within such State by any person from interstate commerce, if the imposition of such tax for a taxable year ending after such date is prohibited by section 381 of this title.

**(b) Collections**

The provisions of subsection (a) shall not be construed—

(1) to invalidate the collection, on or before September 14, 1959, of any net income tax imposed for a taxable year ending on or before such date, or

(2) to prohibit the collection, after September 14, 1959, of any net income tax which was assessed on or before such date for a taxable year ending on or before such date.

(Pub. L. 86-272, title I, §102, Sept. 14, 1959, 73 Stat. 556.)

**§ 383. “Net income tax” defined**

For purposes of this chapter, the term “net income tax” means any tax imposed on, or measured by, net income.

(Pub. L. 86-272, title I, §103, Sept. 14, 1959, 73 Stat. 556.)

**§ 384. Separability**

If any provision of this chapter or the application of such provision to any person or circumstance is held invalid, the remainder of this chapter or the application of such provision to persons or circumstances other than those to which it is held invalid, shall not be affected thereby.

(Pub. L. 86-272, title I, §104, Sept. 14, 1959, 73 Stat. 556.)

**SUBCHAPTER II—DISCRIMINATORY TAXES**

**§ 391. Tax on or with respect to generation or transmission of electricity**

No State, or political subdivision thereof, may impose or assess a tax on or with respect to the generation or transmission of electricity which discriminates against out-of-State manufacturers, producers, wholesalers, retailers, or consumers of that electricity. For purposes of this section a tax is discriminatory if it results, either directly or indirectly, in a greater tax burden on electricity which is generated and transmitted in interstate commerce than on electricity which is generated and transmitted in intrastate commerce.

(Pub. L. 86-272, title II, §201, as added Pub. L. 94-455, title XXI, §2121(a), Oct. 4, 1976, 90 Stat. 1914.)

**EFFECTIVE DATE**

Pub. L. 94-455, title XXI, §2121(b), Oct. 4, 1976, 90 Stat. 1914, provided that: “The amendment made by subsection (a) [enacting this section] shall take effect beginning June 30, 1974.”

**CHAPTER 11—CAUSTIC POISONS**

**§§ 401 to 411. Repealed. Pub. L. 86-613, § 19, formerly § 18, July 12, 1960, 74 Stat. 381; renumbered Pub. L. 91-113, § 4(a), Nov. 6, 1969, 83 Stat. 189**

Sections 401 to 411, act Mar. 4, 1927, ch. 489, §§1-10, 12, 44 Stat. 1406-1410, prohibited misbranded shipments of dangerous caustic or corrosive substances in interstate or foreign commerce. See chapter 30 [§1261 et seq.] of this title.

**EFFECTIVE DATE OF REPEAL; SAVINGS PROVISION**

Pub. L. 86-613, §19, formerly §18, July 12, 1960, 74 Stat. 381, renumbered and amended by Pub. L. 91-113, §4(a), (b)(2), Nov. 6, 1969, 83 Stat. 189, 190; Pub. L. 110-314, title II, §204(b)(4)(B), Aug. 14, 2008, 122 Stat. 3041, provided that: “The Federal Caustic Poison Act [sections 401 to 411 of this title] (44 Stat. 1406) is repealed effective at the close of the sixth calendar month after the month of enactment of this Act [July 12, 1960], except that the Federal Caustic Poison Act shall remain in full force and effect with respect to any ‘dangerous caustic or corrosive substance’ (as defined by that Act) which is an article subject to the Federal Food, Drug, and Cosmetic Act [chapter 9 of title 21] and which is, by virtue of paragraph 2 of section 2(f) of this Act [section