

Pub. L. 108-357, set out as an Effective Date note under section 937 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1275(a)(2)(A), (c)(1), (2) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, with certain exceptions and qualifications, see section 1277 of Pub. L. 99-514, set out as a note under section 931 of this title.

Amendment by section 1876(f)(2) 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 OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to transactions after Dec. 31, 1984, in taxable years ending after such date, see section 805(a)(1) of Pub. L. 98-369, as amended, set out as a note under section 245 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT

Pub. L. 97-455, §1(e), Jan. 12, 1983, 96 Stat. 2498, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting section 934A and amending this section] shall apply to amounts received after the date of the enactment of this Act [Jan. 12, 1983] in taxable years ending after such date.

“(2) WITHHOLDING.—The amendment made by subsection (b) [enacting section 1444 of this title] shall apply to payments made after the date of the enactment of this Act.”

EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 applicable to taxable years beginning after Dec. 31, 1982, except that so much of this section to which former section 936(h)(6) applied by reason of subsec. (e)(4) of this section was applicable to taxable years ending after July 1, 1982, see section 213(e)(1), (2) of Pub. L. 97-248 set out as a note under section 246 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1901(a)(118) of Pub. L. 94-455 applicable with respect to taxable years beginning after Dec. 31, 1976, see section 1901(d) of Pub. L. 94-455, set out as a note under section 2 of this title.

EFFECTIVE DATE

Pub. L. 86-779, §4(e)(1), Sept. 14, 1960, 74 Stat. 1000, provided that: “The amendments made by subsection (a) [enacting this section] shall apply to tax liability incurred with respect to taxable years beginning on or after January 1, 1960.”

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.

[§ 934A. Repealed. Pub. L. 99-514, title XII, § 1275(c)(3), Oct. 22, 1986, 100 Stat. 2599]

Section, added Pub. L. 97-455, §1(a), Jan. 12, 1983, 96 Stat. 2497, related to income tax rate on Virgin Islands source income.

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1986, with certain exceptions and qualifica-

tions, see section 1277 of Pub. L. 99-514, set out as an Effective Date of 1986 Amendment note under section 931 of this title.

[§ 935. Repealed. Pub. L. 99-514, title XII, § 1272(d)(2), Oct. 22, 1986, 100 Stat. 2594]

Section, added Pub. L. 92-606, §1(a), Oct. 31, 1972, 86 Stat. 1494; amended Pub. L. 108-357, title VIII, § 908(c)(4), Oct. 22, 2004, 118 Stat. 1656, related to coordination of United States and Guam individual income taxes.

AMENDMENT SUBSEQUENT TO REPEAL

Pub. L. 108-357, title IX, § 908(c)(4), (d), Oct. 22, 2004, 118 Stat. 1656, 1657, applicable to taxable years ending after Oct. 22, 2004, amended section, as in effect before the effective date of its repeal, in introductory provisions of subsec. (a), by substituting “who, during the entire taxable year” for “for the taxable year who”, in subsecs. (a)(1) and (b)(1)(B), by inserting “bona fide” before “resident”, in subsec. (b)(1)(A), by inserting “(other a bona fide resident of Guam during the entire taxable year)” after “United States”, and, in subsection (b)(2), by striking out “residence and” before “citizenship”.

EFFECTIVE DATE OF REPEAL

Repeal applicable to taxable years beginning after Dec. 31, 1986, with certain exceptions and qualifications, see section 1277 of Pub. L. 99-514, set out as an Effective Date of 1986 Amendment note under section 931 of this title.

[§ 936. Repealed. Pub. L. 115-141, div. U, title IV, § 401(d)(1)(C), Mar. 23, 2018, 132 Stat. 1206]

Section, added Pub. L. 94-455, title X, § 1051(b), Oct. 4, 1976, 90 Stat. 1643; amended Pub. L. 94-455, title XIX, § 1901(b)(37)(B), Oct. 4, 1976, 90 Stat. 1803; Pub. L. 95-600, title VII, § 701(u)(11)(A), (B), Nov. 6, 1978, 92 Stat. 2917; Pub. L. 97-248, title II, § 201(d)(8)(B), formerly § 201(c)(8)(B), § 213(a), Sept. 3, 1982, 96 Stat. 420, 452, renumbered § 201(d)(8)(B), Pub. L. 97-448, title III, § 306(a)(1)(A)(i), Jan. 12, 1983, 96 Stat. 2400; Pub. L. 98-369, div. A, title IV, § 474(r)(22), title VII, § 712(g), title VIII, § 801(d)(11), July 18, 1984, 98 Stat. 843, 947, 997; Pub. L. 99-499, title V, § 516(b)(1)(B), Oct. 17, 1986, 100 Stat. 1770; Pub. L. 99-514, title II, § 231(d)(3)(G), title VII, § 701(e)(4)(I), title XII, §§ 1231(a)-(d), (f), 1275(a)(1), title XVIII, § 1812(c)(4)(C), Oct. 22, 1986, 100 Stat. 2179, 2343, 2561-2563, 2598, 2835; Pub. L. 100-647, title I, §§ 1002(h)(3), 1012(h)(2)(B), (j), (n)(4), (5), title VI, § 6132(a), Nov. 10, 1988, 102 Stat. 3370, 3502, 3512, 3515, 3721; Pub. L. 101-382, title II, § 227(a), Aug. 20, 1990, 104 Stat. 661; Pub. L. 101-508, title XI, § 11704(a)(11), Nov. 5, 1990, 104 Stat. 1388-518; Pub. L. 103-66, title XIII, § 13227(a), (b), Aug. 10, 1993, 107 Stat. 489, 490; Pub. L. 104-188, title I, §§ 1601(a), 1704(t)(37), (80), Aug. 20, 1996, 110 Stat. 1827, 1889, 1891; Pub. L. 108-357, title IV, § 402(b)(2), Oct. 22, 2004, 118 Stat. 1492; Pub. L. 110-172, § 11(g)(12), Dec. 29, 2007, 121 Stat. 2490; Pub. L. 113-295, div. A, title II, § 221(a)(12)(G), Dec. 19, 2014, 128 Stat. 4038; Pub. L. 115-97, title I, § 14221(a), Dec. 22, 2017, 131 Stat. 2218, related to Puerto Rico and possession tax credit.

SAVINGS PROVISION

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.