

by chapter 11, or” for “\$1,500 in the case of the tax imposed by chapter 11,” in par. (2), and added par. (3).

Subsec. (g). Pub. L. 95-600, § 502(b), added subsec. (g). 1976—Subsec. (d). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1972—Pub. L. 92-512, § 203(b)(2), substituted “\$1,500” for “\$1,000” in section catchline.

Subsec. (a)(1), (2). Pub. L. 92-512, § 203(b)(2), substituted “\$1,500” for “\$1,000”.

Subsec. (f). Pub. L. 92-512, § 203(b)(1), added subsec. (f).

#### EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title IV, § 422(b), Dec. 18, 2015, 129 Stat. 3123, provided that: “The amendments made by this section [amending this section] shall apply to cases pending as of the day after the date of the enactment of this Act [Dec. 18, 2015], and cases commenced after such date of enactment.”

#### EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 applicable to proceedings commenced after July 22, 1998, see section 3103(c) of Pub. L. 105-206, set out as a note under section 7436 of this title.

#### EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title IV, § 461(b), July 18, 1984, 98 Stat. 823, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 18, 1984].”

#### EFFECTIVE DATE OF 1982 AMENDMENT

Pub. L. 97-362, title I, § 106(a)(2), Oct. 25, 1982, 96 Stat. 1730, provided that: “The amendment made by this subsection [amending this section] shall apply with respect to petitions filed after the date of the enactment of this Act [Oct. 25, 1982].”

#### EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-222 effective Apr. 1, 1980, see section 105(b)(1) of Pub. L. 96-222, set out as a note under section 7456 of this title.

#### EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title V, § 502(d), Nov. 6, 1978, 92 Stat. 2879, provided that:

“(1) SUBSECTION (a).—The amendments made by subsection (a) [amending this section] shall take effect on the first day of the first calendar month beginning more than 180 days after the date of the enactment of this Act [Nov. 6, 1978].

“(2) SUBSECTIONS (b) AND (c).—The amendments made by subsection (b) [amending this section] and (c) [amending section 7456 of this title] shall take effect on the date of the enactment of this Act.”

#### EFFECTIVE DATE OF 1972 AMENDMENT

Pub. L. 92-512, title II, § 204, Oct. 20, 1972, 86 Stat. 945, as amended by Pub. L. 94-455, title XXI, § 2116(a), Oct. 4, 1976, 90 Stat. 1910; Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) GENERAL RULE.—Except as provided in subsections (b) and (c), the provisions of this title (and the amendments made thereby) [enacting this section and sections 6362 and 6363 of this title and amending this section and section 6405 of this title] shall take effect on the date of the enactment of this Act [Oct. 20, 1972].

“(b) COLLECTION AND ADMINISTRATION OF STATE TAXES BY THE UNITED STATES MAY NOT BEGIN BEFORE JANUARY 1, 1974.—Section 6361 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as added by section 202(a) of this Act) shall take effect on whichever of the following is the later:

“(1) January 1, 1974, or

“(2) the first January 1 which is more than one year after the first date on which at least one State has notified the Secretary of the Treasury or his delegate of an election to enter into an agreement under section 6363 of such Code.

“(c) JURISDICTION OF TAX COURT IN DISPUTES INVOLVING \$1,500 OR LESS.—The amendments made by paragraphs (2) and (3) of section 203(b) of this Act [amending this section] shall take effect on January 1, 1974.”

#### EFFECTIVE DATE

Pub. L. 91-172, title IX, § 962(e), Dec. 30, 1969, 83 Stat. 736, provided that: “The amendments made by sections 957 [enacting this section] and 960(a), (b), (f), and (i) [amending sections 6214, 6512, 7453, 7456, 7481, 7487, of this title] shall take effect one year after the date of enactment of this Act [Dec. 30, 1969].”

#### SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

### § 7464. Intervention by trustee of debtor's estate

The trustee of the debtor's estate in any case under title 11 of the United States Code may intervene, on behalf of the debtor's estate, in any proceeding before the Tax Court to which the debtor is a party.

(Added Pub. L. 96-589, § 6(c)(1), Dec. 24, 1980, 94 Stat. 3407.)

#### PRIOR PROVISIONS

A prior section 7464 was renumbered section 7465 of this title.

#### EFFECTIVE DATE

Section effective Oct. 1, 1979, but not applicable to proceedings under Title 11, Bankruptcy, commenced before Oct. 1, 1979, see section 7(e) of Pub. L. 96-589, set out as an Effective Date of 1980 Amendment note under section 108 of this title.

### § 7465. Provisions of special application to transferees

(1) For rules of burden of proof in transferee proceedings, see section 6902(a).

(2) For authority of Tax Court to prescribe rules by which a transferee of property of a taxpayer shall be entitled to examine books, records and other evidence, see section 6902(b).

(Aug. 16, 1954, ch. 736, 68A Stat. 888, § 7463; renumbered § 7464, Pub. L. 91-172, title IX, § 957(a), Dec. 30, 1969, 83 Stat. 733; renumbered § 7465, Pub. L. 96-589, § 6(c)(1), Dec. 24, 1980, 94 Stat. 3407.)

### § 7466. Judicial conduct and disability procedures

#### (a) In general

The Tax Court shall prescribe rules, consistent with the provisions of chapter 16 of title 28, United States Code, establishing procedures for the filing of complaints with respect to the conduct of any judge or special trial judge of the Tax Court and for the investigation and resolution of such complaints. In investigating and taking action with respect to any such complaint, the Tax Court shall have the powers granted to a judicial council under such chapter.

#### (b) Judicial council

The provisions of sections 354(b) through 360 of title 28, United States Code, regarding referral