

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, §11(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.

Statutory Notes and Related Subsidiaries

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.

Statutory Notes and Related Subsidiaries

SAVINGS PROVISION

Pub. L. 115-141, div. U, title IV, §401(d)(5)(C), Mar. 23, 2018, 132 Stat. 1210, provided that: “The amendments made by this paragraph [amending sections 469 and 1397B of this title and repealing sections 1400E to 1400J of this title], shall not apply to—

“(i) in the case of the repeal of section 1400F of the Internal Revenue Code of 1986, qualified community assets (as defined in such section, as in effect before its repeal) which were acquired by the taxpayer before January 1, 2010,

“(ii) in the case of the repeal section 1400H of such Code, wages paid or incurred before January 1, 2010,

“(iii) in the case of the repeal of section 1400I of such Code, qualified revitalization buildings (as defined in such section, as in effect before its repeal) which were placed in service before January 1, 2010, and

“(iv) in the case of the repeal of section 1400J of such Code, property acquired before January 1, 2010.”

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 Y—Repealed]

[§§ 1400L to 1400U-3. Repealed. Pub. L. 115-141, div. U, title IV, §401(d)(6)(A), Mar. 23, 2018, 132 Stat. 1211]

Section 1400L, added Pub. L. 107-147, title III, §301(a), Mar. 9, 2002, 116 Stat. 33; amended Pub. L. 108-27, title II, §201(c)(2), May 28, 2003, 117 Stat. 757; Pub. L. 108-311, title III, §309(a)-(c), title IV, §403(c), Oct. 4, 2004, 118 Stat. 1179, 1180, 1187; Pub. L. 109-135, title IV, §§405(a)(2), 412(ss), Dec. 21, 2005, 119 Stat. 2634, 2640; Pub. L. 110-185, title I, §103(c)(8), Feb. 13, 2008, 122 Stat. 619; Pub. L. 111-240, title II, §2022(b)(6), Sept. 27, 2010, 124 Stat. 2558; Pub. L. 111-312, title IV, §401(d)(6), title VII, §761(a), Dec. 17, 2010, 124 Stat. 3306, 3323; Pub. L. 112-240, title III, §§328(a), 331(e)(4), Jan. 2, 2013, 126 Stat. 2334, 2337; Pub. L. 113-295, div. A, title I, §125(d)(4), Dec. 19, 2014, 128 Stat. 4017, related to tax benefits for New York Liberty Zone.

Section 1400M, added Pub. L. 109-135, title I, §101(a), Dec. 21, 2005, 119 Stat. 2578, related to definitions for part relating to tax benefits for GO Zones.

Section 1400N, added Pub. L. 109-135, title I, §101(a), Dec. 21, 2005, 119 Stat. 2579; amended Pub. L. 109-432, div. A, title I, §§107(b)(2), 120(a), (b), Dec. 20, 2006, 120 Stat. 2939, 2943; Pub. L. 110-28, title VIII, §§8221-8223, May 25, 2007, 121 Stat. 194, 195; Pub. L. 110-185, title I, §103(c)(9), (10), Feb. 13, 2008, 122 Stat. 619; Pub. L. 110-234, title XV, §15316(c)(1), May 22, 2008, 122 Stat. 1511; Pub. L. 110-246, §4(a), title XV, §15316(c)(1), June 18, 2008, 122 Stat. 1664, 2273; Pub. L. 110-289, div. C, title III, §3082(b)(1), (c)(1), July 30, 2008, 122 Stat. 2907; Pub. L. 110-343, div. C, title III, §320(a), Oct. 3, 2008, 122 Stat. 3873; Pub. L. 111-5, div. B, title I, §§1201(a)(2)(E), 1531(c)(3), Feb. 17, 2009, 123 Stat. 333, 360; Pub. L. 111-240, title II, §2022(b)(7), Sept. 27, 2010, 124 Stat. 2558; Pub. L. 111-312, title IV, §401(d)(7), title VII, §§762(a), 763, 764(a), 765(a), Dec. 17, 2010, 124 Stat. 3306, 3323, 3324; Pub. L. 112-240, title III, §331(e)(5), Jan. 2, 2013, 126 Stat. 2337; Pub. L. 113-295, div. A, title I, §125(d)(5), title II, §220(q), Dec. 19, 2014, 128 Stat. 4017, 4036, related to tax benefits for Gulf Opportunity Zone.

Section 1400O, added Pub. L. 109-135, title I, §102(a), Dec. 21, 2005, 119 Stat. 2594; amended Pub. L. 110-172,