

[amending this section] shall take effect on February 1, 1981.”

Amendment by Pub. L. 96-417 effective, except as otherwise provided, Nov. 1, 1980, and applicable with respect to civil actions pending on or commenced on or after such date, see section 701(a) of Pub. L. 96-417, as amended, set out as a note under section 251 of Title 28, Judiciary and Judicial Procedure.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Pub. L. 91-172, title IX, §962(b), (c), Dec. 30, 1969, 83 Stat. 736, provided that:

“(b) The amendment made by section 952(a) [amending this section] shall apply to judges appointed after the date of enactment of this Act [Dec. 30, 1969].

“(c) The amendment made by section 952(b) [amending this section] shall take effect on the date of enactment of this Act [Dec. 30, 1969], except that—

“(1) the term of office being served by a judge of the Tax Court on that date shall expire on the date it would have expired under the law in effect on the date preceding the date of enactment of this Act [Dec. 30, 1969]; and

“(2) a judge of the Tax Court on the date of enactment of this Act [Dec. 30, 1969] may be reappointed in the same manner as a judge of the Tax Court hereafter appointed.”

Amendment by section 953 of Pub. L. 91-172 to take effect on Dec. 30, 1969, see section 962(a) of Pub. L. 91-172, set out as a note under section 7441 of this title.

#### EFFECTIVE DATE OF 1964 AMENDMENT

Amendment by Pub. L. 88-426 effective on first day of first pay period which begins on or after July 1, 1964, except to the extent provided in section 501(c) of Pub. L. 88-426, see section 501 of Pub. L. 88-426, title V, Aug. 14, 1964, 78 Stat. 435.

#### EFFECTIVE DATE OF 1955 AMENDMENT

Amendment by act Mar. 2, 1955, effective Mar. 1, 1955, see section 5 of act Mar. 2, 1955, set out as a note under section 4501 of Title 2, The Congress.

#### SALARY INCREASES

1987—Salaries of judges increased to \$89,500 per annum, on recommendation of the President of the United States, see note set out under section 358 of Title 2, The Congress.

1977—Salaries of judges increased to \$54,500 per annum, on recommendation of the President of the United States, see note set out under section 358 of Title 2.

1969—Salaries of judges increased to \$40,000 per annum, on recommendation of the President of the United States, see note set out under section 358 of Title 2.

#### CERTIFICATION BY JUDGE OF TRAVEL EXPENSES

Provisions authorizing the travel expenses of the judges of the United States Tax Court to be paid upon the written certificate of the judge were contained in the Transportation, Treasury, Housing and Urban Development, the Judiciary, and Independent Agencies Appropriations Act, 2006, Pub. L. 109-115, div. A, title VI, Nov. 30, 2005, 119 Stat. 2490, and were repeated in provisions of subsequent appropriations acts which are not set out in the Code. Similar provisions were contained in the following prior appropriations acts:

Pub. L. 108-447, div. H, title IV, Dec. 8, 2004, 118 Stat. 3264.

Pub. L. 108-199, div. F, title IV, Jan. 23, 2004, 118 Stat. 340.

Pub. L. 108-7, div. J, title IV, Feb. 20, 2003, 117 Stat. 460.

Pub. L. 107-67, title IV, Nov. 12, 2001, 115 Stat. 543.

Pub. L. 106-554, §1(a)(3) [title IV], Dec. 21, 2000, 114 Stat. 2763, 2763A-150.

Pub. L. 106-58, title IV, Sept. 29, 1999, 113 Stat. 463.

Pub. L. 105-277, div. A, §101(h) [title IV], Oct. 21, 1998, 112 Stat. 2681-480, 2681-510.

Pub. L. 105-61, title IV, Oct. 10, 1997, 111 Stat. 1304.

Pub. L. 104-208, div. A, title I, §101(f) [title IV], Sept. 30, 1996, 110 Stat. 3009-314, 3009-344.

Pub. L. 104-52, title IV, Nov. 19, 1995, 109 Stat. 491.

Pub. L. 103-329, title IV, Sept. 30, 1994, 108 Stat. 2408.

Pub. L. 103-123, title IV, Oct. 28, 1993, 107 Stat. 1251.

Pub. L. 102-393, title IV, Oct. 6, 1992, 106 Stat. 1757.

Pub. L. 102-141, title IV, Oct. 28, 1991, 105 Stat. 862.

Pub. L. 101-509, title IV, Nov. 5, 1990, 104 Stat. 1422.

Pub. L. 101-136, title IV, Nov. 3, 1989, 103 Stat. 811.

Pub. L. 100-440, title IV, Sept. 22, 1988, 102 Stat. 1746.

Pub. L. 100-202, §101(m) [title IV], Dec. 22, 1987, 101 Stat. 1329-390, 1329-414.

Pub. L. 99-500, §101(m) [title IV], Oct. 18, 1986, 100 Stat. 1783-308, 1783-323, and Pub. L. 99-591, §101(m) [title IV], Oct. 30, 1986, 100 Stat. 3341-308, 3341-323.

Pub. L. 99-190, title I, §101(h) [H.R. 3036, title IV], Dec. 19, 1985, 99 Stat. 1291.

Pub. L. 98-473, title I, §101(j) [H.R. 5798, title IV], Oct. 12, 1984, 98 Stat. 1963.

Pub. L. 98-151, §101(f) [H.R. 4139, title IV], Nov. 14, 1983, 97 Stat. 973.

Pub. L. 97-377, title I, §101(a) [incorporating H.R. 4121, title IV, for FY 1982], Dec. 21, 1982, 96 Stat. 1830.

Pub. L. 97-92, §101(a) [H.R. 4121, title IV], Dec. 15, 1981, 95 Stat. 1183.

Pub. L. 96-536, §101(a) [incorporating Pub. L. 96-74, title IV], Dec. 16, 1980, 94 Stat. 3166.

Pub. L. 96-74, title IV, Sept. 29, 1979, 93 Stat. 572.

Pub. L. 95-429, title IV, Oct. 10, 1978, 92 Stat. 1013.

Pub. L. 95-81, title IV, July 31, 1977, 91 Stat. 352.

Pub. L. 94-363, title IV, July 14, 1976, 90 Stat. 975.

Pub. L. 94-91, title IV, Aug. 9, 1975, 89 Stat. 456.

Pub. L. 93-381, title IV, Aug. 21, 1974, 88 Stat. 629.

Pub. L. 93-143, title IV, Oct. 30, 1973, 87 Stat. 522.

Pub. L. 92-351, title IV, July 13, 1972, 86 Stat. 485.

Pub. L. 92-49, title IV, July 9, 1971, 85 Stat. 120.

Pub. L. 91-422, title IV, Sept. 26, 1970, 84 Stat. 878.

Pub. L. 91-74, title IV, Sept. 29, 1969, 83 Stat. 123.

Pub. L. 90-350, title IV, June 19, 1968, 82 Stat. 196.

Pub. L. 90-47, title IV, July 7, 1967, 81 Stat. 118.

Pub. L. 89-474, title IV, June 29, 1966, 80 Stat. 228.

Pub. L. 89-57, title IV, June 30, 1965, 79 Stat. 203.

Pub. L. 88-392, title IV, Aug. 1, 1964, 78 Stat. 375.

Pub. L. 88-39, title IV, June 13, 1963, 77 Stat. 65.

Pub. L. 87-575, title V, Aug. 6, 1962, 76 Stat. 317.

Pub. L. 87-159, title III, Aug. 21, 1961, 75 Stat. 398.

Pub. L. 86-561, title III, June 30, 1960, 74 Stat. 288.

Pub. L. 86-39, title III, June 11, 1959, 73 Stat. 70.

Pub. L. 85-354, title III, Mar. 28, 1958, 72 Stat. 66.

Pub. L. 85-37, title III, May 27, 1957, 71 Stat. 41.

Apr. 2, 1956, ch. 161, title III, 70 Stat. 98.

June 1, 1955, ch. 113, title III, 69 Stat. 78.

#### Executive Documents

##### EXECUTIVE ORDER NO. 12064

Ex. Ord. No. 12064, June 5, 1978, 43 F.R. 24661, which established the United States Tax Court Nominating Commission and provided for its membership, functions, etc., was revoked by Ex. Ord. No. 12305, May 5, 1981, 46 F.R. 25421, formerly set out as a note under section 14 of the Appendix to Title 5, Government Organization and Employees.

#### § 7443A. Special trial judges

##### (a) Appointment

The chief judge may, from time to time, appoint special trial judges who shall proceed under such rules and regulations as may be promulgated by the Tax Court.

##### (b) Proceedings which may be assigned to special trial judges

The chief judge may assign—

- (1) any declaratory judgment proceeding,
- (2) any proceeding under section 7463,

(3) any proceeding where neither the amount of the deficiency placed in dispute (within the meaning of section 7463) nor the amount of any claimed overpayment exceeds \$50,000,

(4) any proceeding under section 6320 or 6330,

(5) any proceeding under section 7436(c),

(6) any proceeding under section 7623(b)(4), and

(7) any other proceeding which the chief judge may designate,

to be heard by the special trial judges of the court.

**(c) Authority to make court decision**

The court may authorize a special trial judge to make the decision of the court with respect to any proceeding described in paragraph (1), (2), (3), (4), (5), or (6) of subsection (b), subject to such conditions and review as the court may provide.

**(d) Salary**

Each special trial judge shall receive salary—

(1) at a rate equal to 90 percent of the rate for judges of the Tax Court, and

(2) in the same installments as such judges.

**(e) Expenses for travel and subsistence**

Subsection (d) of section 7443 shall apply to special trial judges subject to such rules and regulations as may be promulgated by the Tax Court.

(Added Pub. L. 99-514, title XV, § 1556(a), Oct. 22, 1986, 100 Stat. 2754; amended Pub. L. 105-206, title III, §§ 3103(b)(1), 3401(c), July 22, 1998, 112 Stat. 731, 749; Pub. L. 105-277, div. J, title IV, § 4002(e), Oct. 21, 1998, 112 Stat. 2681-907; Pub. L. 109-280, title VIII, § 857(a), (b), Aug. 17, 2006, 120 Stat. 1020; Pub. L. 109-432, div. A, title IV, § 406(a)(2), Dec. 20, 2006, 120 Stat. 2959.)

**Editorial Notes**

**AMENDMENTS**

2006—Subsec. (b)(5). Pub. L. 109-280, § 857(a), added par. (5). Former par. (5) redesignated (6).

Subsec. (b)(6). Pub. L. 109-432, § 406(a)(2)(A), added par. (6). Former par. (6) redesignated (7).

Pub. L. 109-280, § 857(a), redesignated par. (5) as (6).

Subsec. (b)(7). Pub. L. 109-432, § 406(a)(2)(A), redesignated par. (6) as (7).

Subsec. (c). Pub. L. 109-432, § 406(a)(2)(B), substituted “(5), or (6)” for “or (5)”.

Pub. L. 109-280, § 857(b), substituted “(4), or (5)” for “or (4)”.

1998—Subsec. (b)(3). Pub. L. 105-206, § 3103(b)(1), substituted “\$50,000” for “\$10,000”.

Subsec. (b)(4), (5). Pub. L. 105-206, § 3401(c)(1), as amended by Pub. L. 105-277, § 4002(e)(1), added par. (4) and redesignated former par. (4) as (5).

Subsec. (c). Pub. L. 105-206, § 3401(c)(2), as amended by Pub. L. 105-277, § 4002(e)(2), substituted “(3), or (4)” for “or (3)”.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 2006 AMENDMENT**

Amendment by Pub. L. 109-432 applicable to information provided on or after Dec. 20, 2006, see section 406(d) of Pub. L. 109-432, set out as a note under section 62 of this title.

Pub. L. 109-280, title VIII, § 857(c), Aug. 17, 2006, 120 Stat. 1020, provided that: “The amendments made by this section [amending this section] shall apply to any

proceeding under section 7436(c) of the Internal Revenue Code of 1986 with respect to which a decision has not become final (as determined under section 7481 of such Code) before the date of the enactment of this Act [Aug. 17, 2006].”

**EFFECTIVE DATE OF 1998 AMENDMENTS**

Amendment by Pub. L. 105-277 effective as if included in the provision of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, to which such amendment relates, see section 4002(k) of Pub. L. 105-277, set out as a note under section 1 of this title.

Amendment by section 3103 of 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.

Amendment by section 3401 of Pub. L. 105-206 applicable to collection actions initiated after the date which is 180 days after July 22, 1998, see section 3401(d) of Pub. L. 105-206, set out as an Effective Date note under section 6320 of this title.

**EFFECTIVE DATE**

Pub. L. 99-514, title XV, § 1556(c), Oct. 22, 1986, 100 Stat. 2755, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting this section and amending sections 7456 and 7471 of this title] shall take effect on the date of the enactment of this Act [Oct. 22, 1986].

“(2) SALARY.—Subsection (d) of section 7443A of the Internal Revenue Code of 1954 [now 1986] (as added by this section) shall take effect on the 1st day of the 1st month beginning after the date of the enactment of this Act [Oct. 22, 1986].

“(3) NEW APPOINTMENTS NOT REQUIRED.—Nothing in the amendments made by this section shall be construed to require the reappointment of any individual serving as a special trial judge of the Tax Court on the day before the date of the enactment of this Act [Oct. 22, 1986].”

**INCONSISTENCIES WITH PRESIDENTIAL SALARY RECOMMENDATIONS**

Pub. L. 100-647, title I, § 1015(j), Nov. 10, 1988, 102 Stat. 3571, provided that: “To the extent the salary recommendations submitted by the President on January 5, 1987, are inconsistent with the provisions of section 7443A(d)(1) of the 1986 Code, such recommendations shall not be effective for any period.”

**[§ 7443B. Repealed. Pub. L. 110-458, title I, § 108(I), Dec. 23, 2008, 122 Stat. 5110]**

Section, added Pub. L. 109-280, title VIII, § 856(a), Aug. 17, 2006, 120 Stat. 1019, related to the recall of retired special trial judges of the Tax Court.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF REPEAL**

Repeal effective as if included in the provisions of Pub. L. 109-280 to which the repeal relates, except as otherwise provided, see section 112 of Pub. L. 110-458, set out as an Effective Date of 2008 Amendment note under section 72 of this title.

**CONSTRUCTION OF AMENDMENT BY PUB. L. 109-280**

Pub. L. 110-458, title I, § 108(I), Dec. 23, 2008, 122 Stat. 5110, provided that: “Section 856 of the 2006 Act [Pub. L. 109-280, enacting this section], and the amendments made by such section, are hereby repealed, and the Internal Revenue Code of 1986 shall be applied and administered as if such sections and amendments had not been enacted.”