

EFFECTIVE DATE OF 1973 AMENDMENT

Amendment by Pub. L. 93-53 applicable with respect to taxable years beginning after Dec. 31, 1972, see section 6(d) of Pub. L. 93-53, set out as a note under section 6096 of this title.

§ 9013. Repealed. Pub. L. 115-141, div. U, title IV, § 401(d)(8), Mar. 23, 2018, 132 Stat. 1212]

Section, added Pub. L. 92-178, title VIII, § 801, Dec. 10, 1971, 85 Stat. 572, provided that this chapter would take effect on Jan. 1, 1973.

A prior section 9021, added by Pub. L. 92-178, title VIII, § 801, Dec. 10, 1971, 85 Stat. 572, established Presidential Election Campaign Fund Advisory Board, prior to repeal by Pub. L. 93-443, title IV, § 408(c), Oct. 15, 1974, 88 Stat. 1297. For effective date of repeal see section 410(c)(1) of Pub. L. 93-443, set out as an Effective Date of 1974 Amendment note under section 30101 of Title 52, Voting and Elections.

Statutory Notes and Related Subsidiaries

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.

CHAPTER 96—PRESIDENTIAL PRIMARY MATCHING PAYMENT ACCOUNT

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Editorial Notes

PRIOR PROVISIONS

A prior chapter 96, relating to the Presidential Election Campaign Fund Advisory Board, consisted of section 9021, added by Pub. L. 92-178, title VIII, § 801, Dec. 10, 1971, 85 Stat. 572, providing for the establishment and composition of the Advisory Board and the compensation and status of members, and was repealed by Pub. L. 93-443, title IV, § 408(c), Oct. 15, 1974, 88 Stat. 1297. Section 410(c)(1) of Pub. L. 93-443, set out as an Effective Date of 1974 Amendment note under section 30101 of Title 52, Voting and Elections, provided that the amendments made by section 408(c) shall apply with respect to taxable years beginning after Dec. 31, 1974.

AMENDMENTS

1976—Pub. L. 94-283, title III, § 305(b), May 11, 1976, 90 Stat. 499, substituted “limitations” for “limitation” in item 9035.

§ 9031. Short title

This chapter may be cited as the “Presidential Primary Matching Payment Account Act”.

(Added Pub. L. 93-443, title IV, § 408(c), Oct. 15, 1974, 88 Stat. 1297.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable with respect to taxable years beginning after Dec. 31, 1974, see section 410(c)(1) of Pub. L. 93-443, set out as an Effective Date of 1974 Amendment note under section 30101 of Title 52, Voting and Elections.

§ 9032. Definitions

For purposes of this chapter—

(1) The term “authorized committee” means, with respect to the candidates of a political party for President and Vice President of the United States, any political committee which is authorized in writing by such candidates to incur expenses to further the election of such candidates. Such authorization shall be addressed to the chairman of such political committee, and a copy of such authorization shall be filed by such candidates with the Commission. Any withdrawal of any authorization shall also be in writing and shall be addressed and filed in the same manner as the authorization.

(2) The term “candidate” means an individual who seeks nomination for election to be President of the United States. For purposes of this paragraph, an individual shall be considered to seek nomination for election if he (A) takes the action necessary under the law of a State to qualify himself for nomination for election, (B) receives contributions or incurs qualified campaign expenses, or (C) gives his consent for any other person to receive contributions or to incur qualified campaign expenses on his behalf. The term “candidate” shall not include any individual who is not actively conducting campaigns in more than one State in connection with seeking nomination for election to be President of the United States.

(3) The term “Commission” means the Federal Election Commission established by section 306(a)(1) of the Federal Election Campaign Act of 1971.

(4) Except as provided by section 9034(a), the term “contribution”—

(A) means a gift, subscription, loan, advance, or deposit of money, or anything of value, the payment of which was made on or after the beginning of the calendar year immediately preceding the calendar year of the presidential election with respect to which such gift, subscription, loan, advance, or deposit of money, or anything of value, is made, for the purpose of influencing the result of a primary election,

(B) means a contract, promise, or agreement, whether or not legally enforceable, to make a contribution for any such purpose,

(C) means funds received by a political committee which are transferred to that committee from another committee, and

(D) means the payment by any person other than a candidate, or his authorized committee, of compensation for the personal services of another person which are ren-