

section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

Amendment by section 1211(b) of Pub. L. 99-272 applicable with respect to benefit checks issued for months ending after Apr. 7, 1986, see section 1211(c) of Pub. L. 99-272, set out as a note under section 909 of Title 42, The Public Health and Welfare.

Pub. L. 99-272, title XIII, § 13204(b), Apr. 7, 1986, 100 Stat. 313, provided that: “The amendment made by subsection (a) [amending this section] shall apply to any monthly benefit for which the generally applicable payment date is after December 31, 1985.”

#### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 474(r)(2) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 2661 of Pub. L. 98-369 effective as though included in the enactment of the Social Security Amendments of 1983, Pub. L. 98-21, see section 2664(a) of Pub. L. 98-369, set out as a note under section 401 of Title 42, The Public Health and Welfare.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-76 applicable to benefits received after Dec. 31, 1983, in taxable years ending after such date, except for portions of lump-sum payments received after Dec. 31, 1983, if the generally applicable payment date for such portion was before Jan. 1, 1984, see section 227(b) of Pub. L. 98-76 set out as a note under section 72 of this title.

#### EFFECTIVE DATE

Pub. L. 98-21, title I, § 121(g), Apr. 20, 1983, 97 Stat. 84, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting this section and section 6050F of this title, amending sections 85, 128, 861, 871, 1441, and 6103 of this title and section 3413 of Title 12, Banks and Banking, and enacting provisions set out as a note under section 401 of Title 42, The Public Health and Welfare] shall apply to benefits received after December 31, 1983, in taxable years ending after such date.

“(2) TREATMENT OF CERTAIN LUMP-SUM PAYMENTS RECEIVED AFTER DECEMBER 31, 1983.—The amendments made by this section shall not apply to any portion of a lump-sum payment of social security benefits (as defined in section 86(d) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954]) received after December 31, 1983, if the generally applicable payment date for such portion was before January 1, 1984.”

#### 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.

### § 87. Alcohol and biodiesel fuels credits

Gross income includes—

(1) the amount of the alcohol fuel credit determined with respect to the taxpayer for the taxable year under section 40(a),

(2) the biodiesel fuels credit determined with respect to the taxpayer for the taxable year under section 40A(a), and

(3) the sustainable aviation fuel credit determined with respect to the taxpayer for the taxable year under section 40B(a).

(Added Pub. L. 96-223, title II, § 232(c)(1), Apr. 2, 1980, 94 Stat. 276, § 86; renumbered § 87, Pub. L. 98-21, title I, § 121(a), Apr. 20, 1983, 97 Stat. 80; amended Pub. L. 98-369, div. A, title IV, § 474(r)(3), July 18, 1984, 98 Stat. 839; Pub. L. 108-357, title III, § 302(c)(1)(A), Oct. 22, 2004, 118 Stat. 1465; Pub. L. 117-169, title I, § 13203(e), Aug. 16, 2022, 136 Stat. 1935.)

#### Editorial Notes

##### AMENDMENTS

2022—Par. (3). Pub. L. 117-169 added par. (3).

2004—Pub. L. 108-357 amended section catchline and text generally. Prior to amendment, text read as follows: “Gross income includes the amount of the alcohol fuel credit determined with respect to the taxpayer for the taxable year under section 40(a).”

1984—Pub. L. 98-369 amended section generally, substituting “the amount of the alcohol fuel credit determined with respect to the taxpayer for the taxable year under section 40(a)” for “an amount equal to the amount of the credit allowable to the taxpayer under section 44E for the taxable year (determined without regard to subsection (e) thereof)”.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2022 AMENDMENT

Amendment by Pub. L. 117-169 applicable to fuel sold or used after Dec. 31, 2022, see section 13203(f) of Pub. L. 117-169, set out as an Effective Date note under section 40B of this title.

##### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to fuel produced, and sold or used, after Dec. 31, 2004, in taxable years ending after such date, see section 302(d) of Pub. L. 108-357, set out as a note under section 38 of this title.

##### EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

##### EFFECTIVE DATE

Section applicable to sales or uses after Sept. 30, 1980, in taxable years ending after such date, see section 232(h)(1) of Pub. L. 96-223, set out as a note under section 40 of this title.

### § 88. Certain amounts with respect to nuclear decommissioning costs

In the case of any taxpayer who is required to include the amount of any nuclear decommissioning costs in the taxpayer's cost of service for ratemaking purposes, there shall be includible in the gross income of such taxpayer the amount so included for any taxable year.

(Added Pub. L. 98-369, div. A, title I, § 91(f)(1), July 18, 1984, 98 Stat. 607; amended Pub. L. 99-514, title XVIII, § 1807(a)(4)(E)(vii), Oct. 22, 1986, 100 Stat. 2813.)

#### Editorial Notes

##### AMENDMENTS

1986—Pub. L. 99-514 substituted “for ratemaking purposes” for “of ratemaking purposes”.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the