

date of enactment of legislation meeting the criteria in paragraph (1), the provisions identified in paragraph (1) had been in effect, without change, for the same period of time covered by the relevant provisions of the eligible legislation as under subparagraph (A).

(g) Indexing for inflation

Indexed amounts are assumed to increase in each year by an amount equal to the cost-of-living adjustment determined under section 1(f)(3) of title 26 for the calendar year in which the taxable year begins, determined by substituting “calendar year 2008” for “calendar year 1992” in subparagraph (B) of such section.

(h) Guidance on estimates and current policy adjustments

(1) Middle class tax cuts

For purposes of estimates made pursuant to subsection (f)—

(A) each of the income tax provisions shall be estimated as though the AMT had remained at current law as scheduled on December 31, 2009 to be in effect; and

(B) if more than 1 of the income tax provisions is² included in a single piece of legislation, those provisions shall be estimated in the order in which they appear.

(2) AMT

For purposes of estimates made pursuant to subsection (e), changes to the AMT shall be estimated as if, on the date of enactment of legislation meeting the criteria in subsection (e)(1), all of the income tax provisions identified in subsection (f)(1) were made permanent.

(Pub. L. 111-139, title I, § 7, Feb. 12, 2010, 124 Stat. 16.)

Editorial Notes

REFERENCES IN TEXT

EGTRRA, referred to in subssecs. (a)(4) and (f)(1)(C), (G), is the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. 107-16, June 7, 2001, 115 Stat. 38. Titles III and IV of the Act enacted and amended numerous sections and provisions set out as notes in Title 26, Internal Revenue Code. Section 101(a) of the Act amended section 1 of Title 26. Section 102 of the Act amended section 151 of Title 26 and enacted provisions set out as a note under section 151 of Title 26. Section 103 of the Act amended section 68 of Title 26 and enacted provisions set out as a note under section 68 of Title 26. Section 201 of the Act amended sections 23 to 25, 26, 32, 904, and 1400C of Title 26 and enacted provisions set out as a note under section 24 of Title 26. Section 202 of the Act amended sections 23, 24, 26, 137, 904, and 1400C of Title 26 and enacted provisions set out as a note under section 23 of Title 26. Section 204 of the Act amended section 21 of Title 26 and enacted provisions set out as a note under section 21 of Title 26. Section 205 of the Act enacted section 45F of Title 26, amended sections 38 and 1016 of Title 26, and enacted provisions set out as a note under section 38 of Title 26. For complete classification of this Act to the Code, see Short Title of 2001 Amendment note set out under section 1 of Title 26 and Tables.

JGTRRA, referred to in subssecs. (a)(4) and (f)(1)(J), (L), is the Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. 108-27, May 28, 2003, 117 Stat. 752. Section 202 of the Act amended section 179 of Title 26,

Internal Revenue Code, and enacted provisions set out as a note under section 179 of Title 26. Section 301 of the Act amended sections 1, 55, 57, 1445, and 7518 of Title 26 and section 1177 of Title 46, Appendix, Shipping, and enacted provisions set out as notes under section 1 of Title 26. Section 302 of the Act amended sections 1, 163, 301, 306, 338, 467, 531, 541, 584, 702, 854, 857, 1255, and 1257 of Title 26, repealed section 341 of Title 26, and enacted provisions set out as a note under section 1 of Title 26. For complete classification of this Act to the Code, see Short Title of 2003 Amendment note set out under section 1 of Title 26 and Tables.

The Pension Protection Act of 2006, referred to in subsec. (a)(4)(A), is Pub. L. 109-280, Aug. 17, 2006, 120 Stat. 780. For complete classification of this Act to the Code, see Short Title of 2006 Amendment note set out under section 1001 of Title 29, Labor, and Tables.

This chapter, referred to in subssecs. (c)(1), (d)(1), (e)(1), and (f)(1), was in the original “this title”, meaning title I of Pub. L. 111-139, Feb. 12, 2010, 124 Stat. 8, which is classified principally to this chapter. For complete classification of title I to the Code, see Short Title note set out under section 931 of this title and Tables.

§ 937. Application of BBEDCA

For purposes of this chapter—

(1) notwithstanding section 275 of BBEDCA, the provisions of sections 905, 906, 907, and 922 of this title, as amended by this title,¹ shall apply to the provisions of this chapter;

(2) references in sections 905, 906, 907, and 922 of this title to “this subchapter” or “this title”¹ shall be interpreted as applying to this chapter;

(3) references in sections 905, 906, 907, and 922 of this title to “section 904 of this title” shall be interpreted as referencing section 934 of this title;

(4) the reference in section 906(b) of this title to “section 902 or 903 of this title” shall be interpreted as referencing section 934 of this title;

(5) the reference in section 906(d)(1) of this title to “section 902 or 903 of this title” shall be interpreted as referencing section 935 of this title;

(6) the reference in section 906(d)(4) of this title to “section 902 or 903 of this title” shall be interpreted as referencing section 934 of this title;

(7) section 906(k) of this title shall apply to a sequestration, if any, under this chapter; and

(8) references² in section 907(e) of this title to “section 901, 902, or 903 of this title” shall be interpreted as referencing section 933 of this title.

(Pub. L. 111-139, title I, § 8, Feb. 12, 2010, 124 Stat. 21.)

Editorial Notes

REFERENCES IN TEXT

This chapter, referred to in text, was in the original “this title”, meaning title I of Pub. L. 111-139, Feb. 12, 2010, 124 Stat. 8, which is classified principally to this chapter. For complete classification of title I to the Code, see Short Title note set out under section 931 of this title and Tables.

Section 275 of BBEDCA, referred to in par. (1), is section 275 of the Balanced Budget and Emergency Deficit

¹ See References in Text note below.

² So in original. Probably should be “the reference”.

² So in original. Probably should be “are”.

Control Act of 1985, Pub. L. 99-177, which is set out as a note under section 900 of this title.

As amended by this title, referred to in par. (1), means as amended by title I of Pub. L. 111-139.

“This title”, appearing in quotes in par. (2), refers to the references to “this title” in the original in sections 905, 906, 907, and 922 of this title. “This title” appears untranslated in sections 906(h)(1), (j)(1), (3) and 922(a)(2), (3) of this title and translated as “this chapter” following “subchapter I of” in section 922(d) of this title. Those references to “this title” mean title II of Pub. L. 99-177, known as the Balanced Budget and Emergency Deficit Control Act of 1985. See References in Text notes set out under section 906 and 922 of this title.

§ 938. Determinations and points of order

Nothing in this chapter shall be construed as limiting the authority of the chairmen of the Committees on the Budget of the House and Senate under section 643 of this title. CBO may consult with the Chairmen of the House and Senate Budget Committees to resolve any ambiguities in this chapter.

(Pub. L. 111-139, title I, §12, Feb. 12, 2010, 124 Stat. 29.)

Editorial Notes

REFERENCES IN TEXT

This chapter, referred to in text, was in the original “this title”, meaning title I of Pub. L. 111-139, Feb. 12, 2010, 124 Stat. 8, which is classified principally to this chapter. For complete classification of title I to the Code, see Short Title note set out under section 931 of this title and Tables.

§ 939. Limitation on changes to the Social Security Act

(a) Limitation on changes to the Social Security Act

Notwithstanding any other provision of law, it shall not be in order in the Senate or the House of Representatives to consider any bill or resolution pursuant to any expedited procedure to consider the recommendations of a Task Force for Responsible Fiscal Action or other commission that contains recommendations with respect to the old-age, survivors, and disability insurance program established under title II of the Social Security Act [42 U.S.C. 401 et seq.], or the taxes received under subchapter A of chapter 9; the taxes imposed by subchapter E of chapter 1; and the taxes collected under section 86 of part II of subchapter B of chapter 1 of the Internal Revenue Code.

(b) Waiver

This section may be waived or suspended in the Senate only by the affirmative vote of three-fifths of the Members, duly chosen and sworn.

(c) Appeals

An affirmative vote of three-fifths of the Members of the Senate, duly chosen and sworn, shall be required in the Senate to sustain an appeal of the ruling of the Chair on a point of order raised under this section.

(Pub. L. 111-139, title I, §13, Feb. 12, 2010, 124 Stat. 29.)

Editorial Notes

REFERENCES IN TEXT

The Social Security Act, referred to in subsec. (a), is act Aug. 14, 1935, ch. 531, 49 Stat. 620. Title II of the Act is classified generally to subchapter II (§401 et seq.) of chapter 7 of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

Subchapter A of chapter 9 and subchapter E of chapter 1, referred to in subsec. (a), probably mean subchapter A of chapter 9 and subchapter E of chapter 1, respectively, of the Internal Revenue Code of 1939, which were comprised of sections 1400 to 1432 and 480 to 482, respectively, and were repealed (subject to certain exceptions) by section 7851(a)(1)(A), (3) of Title 26, Internal Revenue Code of 1986.

Section 86 of part II of subchapter B of chapter 1 of the Internal Revenue Code, referred to in subsec. (a), probably means section 86 of part II of subchapter B of chapter 1 of the Internal Revenue Code of 1986, which is classified to section 86 of Title 26, Internal Revenue Code.

CHAPTER 21—CIVIC ACHIEVEMENT AWARD PROGRAM IN HONOR OF OFFICE OF SPEAKER OF HOUSE OF REPRESENTATIVES

§§ 1001 to 1004. Repealed. Pub. L. 101-483, Oct. 31, 1990, 104 Stat. 1166

Section 1001, Pub. L. 100-158, §1, Nov. 9, 1987, 101 Stat. 896, related to support for Civic Achievement Award Program in Honor of Office of Speaker of House of Representatives.

Section 1002, Pub. L. 100-158, §2, Nov. 9, 1987, 101 Stat. 897; Pub. L. 101-118, §§2, 3, Oct. 17, 1989, 103 Stat. 698, related to a description of Civic Achievement Award Program conducted by Close Up Foundation, categories of awards, a national committee to advise Close Up Foundation, and participation by libraries.

Section 1003, Pub. L. 100-158, §3, Nov. 9, 1987, 101 Stat. 897, related to audit and reporting requirements of Comptroller General and Close Up Foundation with regard to Civic Achievement Award Program.

Section 1004, Pub. L. 100-158, §4, Nov. 9, 1987, 101 Stat. 898; Pub. L. 101-118, §1, Oct. 17, 1989, 103 Stat. 698, related to authorization of appropriations to carry out Civic Achievement Award Program.

Statutory Notes and Related Subsidiaries

PREAMBLE

Preamble to Pub. L. 100-158 was repealed by Pub. L. 101-483, Oct. 31, 1990, 104 Stat. 1166.

CHAPTER 22—JOHN C. STENNIS CENTER FOR PUBLIC SERVICE TRAINING AND DEVELOPMENT

Sec.	
1101.	Congressional findings.
1102.	Definitions.
1103.	Establishment of John C. Stennis Center for Public Service Training and Development.
1104.	Purposes and authority of Center.
1105.	John C. Stennis Center for Public Service Development Trust Fund.
1106.	Expenditures and audit of trust fund.
1107.	Executive Director of Center.
1108.	Administrative provisions.
1109.	Authorization for appropriations.
1110.	Appropriations.

§ 1101. Congressional findings

The Congress makes the following findings:

(1) Senator John C. Stennis of the State of Mississippi has served his State and country