

the Tax Court of the powers of a judicial council under subsection (a). The determination pursuant to section 354(b) or 355 of title 28, United States Code, shall be made based on the grounds for removal of a judge from office under section 7443(f), and certification and transmittal by the Conference of any complaint shall be made to the President for consideration under section 7443(f).

(c) Hearings

(1) In general

In conducting hearings pursuant to subsection (a), the Tax Court may exercise the authority provided under section 1821 of title 28, United States Code, to pay the fees and allowances described in that section.

(2) Reimbursement for expenses

The Tax Court shall have the power provided under section 361 of such title 28 to award reimbursement for the reasonable expenses described in that section. Reimbursements under this paragraph shall be made out of any funds appropriated for purposes of the Tax Court.

(Added Pub. L. 114–113, div. Q, title IV, §431(a), Dec. 18, 2015, 129 Stat. 3125.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 114–113, div. Q, title IV, §431(c), Dec. 18, 2015, 129 Stat. 3125, provided that: “The amendments made by this section [enacting this section] shall apply to proceedings commenced after the date which is 180 days after the date of the enactment of this Act [Dec. 18, 2015] and, to the extent just and practicable, all proceedings pending on such date.”

PART III—MISCELLANEOUS PROVISIONS

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Editorial Notes

AMENDMENTS

2015—Pub. L. 114–113, div. Q, title IV, §432(c), Dec. 18, 2015, 129 Stat. 3126, added items 7470 and 7470A.

1988—Pub. L. 100–647, title I, §1018(u)(45), Nov. 10, 1988, 102 Stat. 3592, added item 7475.

§ 7470. Administration

Notwithstanding any other provision of law, the Tax Court may exercise, for purposes of management, administration, and expenditure of funds of the Court, the authorities provided for such purposes by any provision of law (including any limitation with respect to such provision of law) applicable to a court of the United States (as that term is defined in section 451 of title 28, United States Code), except to the extent that such provision of law is inconsistent with a provision of this subchapter.

(Added Pub. L. 114–113, div. Q, title IV, §432(a), Dec. 18, 2015, 129 Stat. 3126.)

§ 7470A. Judicial conference

(a) Judicial conference

The chief judge may summon the judges and special trial judges of the Tax Court to an annual judicial conference, at such time and place as the chief judge shall designate, for the purpose of considering the business of the Tax Court and recommending means of improving the administration of justice within the jurisdiction of the Tax Court. The Tax Court shall provide by its rules for representation and active participation at such conferences by persons admitted to practice before the Tax Court and by other persons active in the legal profession.

(b) Registration fee

The Tax Court may impose a reasonable registration fee on persons (other than judges and special trial judges of the Tax Court) participating at judicial conferences convened pursuant to subsection (a). Amounts so received by the Tax Court shall be available to the Tax Court to defray the expenses of such conferences.

(Added Pub. L. 114–113, div. Q, title IV, §432(a), Dec. 18, 2015, 129 Stat. 3126.)

§ 7471. Employees

(a) Appointment and compensation

(1) Clerk

The Tax Court may appoint a clerk without regard to the provisions of title 5, United States Code, governing appointments in the competitive service. The clerk shall serve at the pleasure of the Tax Court.

(2) Judge-appointed employees

(A) In general

The judges and special trial judges of the Tax Court may appoint employees, in such numbers as the Tax Court may approve, without regard to the provisions of title 5, United States Code, governing appointments in the competitive service. Any such employee shall serve at the pleasure of the appointing judge.

(B) Exemption from Federal leave provisions

A law clerk appointed under this subsection shall be exempt from the provisions of subchapter I of chapter 63 of title 5, United States Code. Any unused sick leave or annual leave standing to the law clerk's credit as of the effective date of this subsection shall remain credited to the law clerk and shall be available to the law clerk upon separation from the Federal Government.

(3) Other employees

The Tax Court may appoint necessary employees without regard to the provisions of title 5, United States Code, governing appointments in the competitive service. Such employees shall be subject to removal by the Tax Court.

(4) Pay

The Tax Court may fix and adjust the compensation for the clerk and other employees of