

1986 Code (as added by this section) and to ensure taxpayers uniform access to administrative procedures.”

**§ 7812. Streamlined critical pay authority for information technology positions**

In the case of any position which is critical to the functionality of the information technology operations of the Internal Revenue Service—

(1) section 9503 of title 5, United States Code, shall be applied—

(A) by substituting “during the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013 in subsection (a)”<sup>1</sup>,

(B) without regard to subparagraph (B) of subsection (a)(1), and

(C) by substituting “the date of the enactment of the Taxpayer First Act” for “June 1, 1998” in subsection (a)(6),

(2) section 9504 of such title 5 shall be applied by substituting “During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013” each place it appears in subsections (a) and (b), and

(3) section 9505 of such title shall be applied—

(A) by substituting “During the period beginning on the date of the enactment of section 7812 of the Internal Revenue Code of 1986, and ending on September 30, 2025” for “Before September 30, 2013” in subsection (a), and

(B) by substituting “the information technology operations” for “significant functions” in subsection (a).

(Added Pub. L. 116–25, title II, § 2103(a), July 1, 2019, 133 Stat. 1011.)

**Editorial Notes**

**REFERENCES IN TEXT**

The date of the enactment of section 7812 of the Internal Revenue Code of 1986, referred to in text, is the date of enactment of Pub. L. 116–25, which was approved July 1, 2019.

The date of the enactment of the Taxpayer First Act, referred to in par. (1)(C), is the date of enactment of Pub. L. 116–25, which was approved July 1, 2019.

**Subchapter B—Effective Date and Related Provisions**

Sec.	
7851.	Applicability of revenue laws.
7852.	Other applicable rules.

**§ 7851. Applicability of revenue laws**

**(a) General rules**

Except as otherwise provided in any section of this title—

**(1) Subtitle A**

(A) Chapters 1, 2, and 6 of this title shall apply only with respect to taxable years be-

<sup>1</sup> So in original. The closing quotation marks probably should follow “Before September 30, 2013” instead of “(a)”.

ginning after December 31, 1953, and ending after the date of enactment of this title, and with respect to such taxable years, chapters 1 (except sections 143 and 144) and 2, and section 3801, of the Internal Revenue Code of 1939 are hereby repealed.

(B) Chapter 3 of this title shall apply with respect to payments and transfers occurring after December 31, 1954, and as to such payments and transfers sections 143 and 144 and chapter 7 of the Internal Revenue Code of 1939 are hereby repealed.

(C) Any provision of subtitle A of this title the applicability of which is stated in terms of a specific date (occurring after December 31, 1953), or in terms of taxable years ending after a specific date (occurring after December 31, 1953), shall apply to taxable years ending after such specific date. Each such provision shall, in the case of a taxable year subject to the Internal Revenue Code of 1939, be deemed to be included in the Internal Revenue Code of 1939, but shall be applicable only to taxable years ending after such specific date. The provisions of the Internal Revenue Code of 1939 superseded by provisions of subtitle A of this title the applicability of which is stated in terms of a specific date (occurring after December 31, 1953) shall be deemed to be included in subtitle A of this title, but shall be applicable only to the period prior to the taking effect of the corresponding provision of subtitle A.

(D) Effective with respect to taxable years ending after March 31, 1954, and subject to tax under chapter 1 of the Internal Revenue Code of 1939—

(i) Sections 13(b)(3), 26(b)(2)(C), 26(h) (1)(C) (including the comma and the word “and” immediately preceding such section), 26(i)(3), 108(k), 207(a)(1)(C), 207(a)(3)(C), and the last sentence of section 362(b)(3) of such Code are hereby repealed; and

(ii) Sections 13(b)(2), 26(b)(2)(B), 26(h) (1)(B), 26(i)(2), 207(a)(1)(B), 207(a)(3)(B), 421(a)(1)(B), and the second sentence of section 362(b)(3) of such Code are hereby amended by striking out “and before April 1, 1954” (and any accompanying punctuation) wherever appearing therein.

**(2) Subtitle B**

(A) Chapter 11 of this title shall apply with respect to estates of decedents dying after the date of enactment of this title, and with respect to such estates chapter 3 of the Internal Revenue Code of 1939 is hereby repealed.

(B) Chapter 12 of this title shall apply with respect to the calendar year 1955 and all calendar years thereafter, and with respect to such years chapter 4 of the Internal Revenue Code of 1939 is hereby repealed.

**(3) Subtitle C**

Subtitle C of this title shall apply only with respect to remuneration paid after December 31, 1954, except that chapter 22 of such subtitle shall apply only with respect to remuneration paid after December 31, 1954, which is for services performed after such date. Chapter 9 of the Internal Revenue Code of 1939 is hereby repealed with respect to remuneration paid after December 31, 1954, except that subchapter B of