

TITLE 26 - INTERNAL REVENUE CODE

Subtitle D - Miscellaneous Excise Taxes

CHAPTER 43 - QUALIFIED PENSION, ETC., PLANS

§ 4978B. Repealed. Pub. L. 104–188, title I, § 1602(b)(5)(A), Aug. 20, 1996, 110 Stat. 1834]

Section, added Pub. L. 101–239, title VII, § 7301(d)(1), Dec. 19, 1989, 103 Stat. 2347; amended Pub. L. 101–508, title XI, § 11701(e), Nov. 5, 1990, 104 Stat. 1388–507, related to tax on disposition of employer securities to which former section 133 of this title applied.

Effective Date of Repeal

Repeal applicable to loans made after Aug. 20, 1996, with exception and provisions relating to certain refinancings, see section 1602(c) of Pub. L. 104–188, set out as a note under former section 133 of this title.