

TITLE 26 - INTERNAL REVENUE CODE

Subtitle F - Procedure and Administration

CHAPTER 65 - ABATEMENTS, CREDITS, AND REFUNDS

Subchapter B - Rules of Special Application

§ 6418. Repealed. Pub. L. 101–508, title XI, § 11801(c)(22)(B)(i), Nov. 5, 1990, 104 Stat. 1388–528]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 801; May 29, 1956, ch. 342, § 21(b), 70 Stat. 221; May 24, 1962, Pub. L. 87–456, title III, § 302(c), 76 Stat. 77; Nov. 8, 1965, Pub. L. 89–331, § 9(b), 79 Stat. 1278; Oct. 4, 1976, Pub. L. 94–455, title XIX, § 1906(b)(13)(A), 90 Stat. 1834, authorized refund of taxes paid on sugar used as livestock feed, for distillation or production of alcohol, or in certain cases where sugar was exported.

Savings Provision

For provisions that nothing in repeal by Pub. L. 101–508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101–508, set out as a note under section 45K of this title.