TITLE 15 - COMMERCE AND TRADE  
CHAPTER 1 - MONOPOLIES AND COMBINATIONS IN RESTRAINT OF TRADE  

§ 37a. Definitions  
For purposes of this section and section 37 of this title:  

(1) Antitrust laws  
The term “antitrust laws” has the meaning given it in subsection (a) of section 12 of this title, except that such term includes section 45 of this title to the extent that such section 45 applies to unfair methods of competition.  

(2) Charitable remainder trust  
The term “charitable remainder trust” has the meaning given it in section 664 (d) of title 26.  

(3) Charitable gift annuity  
The term “charitable gift annuity” has the meaning given it in section 501 (m)(5) of title 26.  

(4) Final determination  
The term “final determination” includes an Internal Revenue Service determination, after exhaustion of donor’s and donee’s administrative remedies, disallowing the donor’s charitable deduction for the year in which the initial contribution was made because of the donee’s failure to comply at such time with the requirements of section 501 (m)(5) or 664 (d), respectively, of title 26.  

(5) Person  
The term “person” has the meaning given it in subsection (a) of section 12 of this title.  

(6) State  
The term “State” has the meaning given it in section 15g (2) of this title.  


Amendments  
1997—Pars. (1), (2). Pub. L. 105–26, § 2(2)(A)–(C), added par. (2), redesignated former par. (2) as (1), and struck out heading and text of former par. (1). Text read as follows: “The term ‘annuity rate’ means the percentage of the fair market value of a gift (determined as of the date of the gift) given in exchange for a charitable gift annuity, that represents the amount of the annual payment to be made to 1 or 2 annuitants over the life of either or both under the terms of the agreement to give such gift in exchange for such annuity.”  

Pars. (4) to (6). Pub. L. 105–26, § 2(2)(D), (E), added par. (4) and redesignated former pars. (4) and (5) as (5) and (6), respectively.  

Effective Date of 1997 Amendment  
Amendment by Pub. L. 105–26 applicable with respect to all conduct occurring before, on, or after July 3, 1997, and applicable in all administrative and judicial actions pending on or commenced after July 3, 1997, see section 3 of Pub. L. 105–26, set out as a note under section 37 of this title.  

Effective Date  
Section applicable with respect to conduct occurring before, on, or after Dec. 8, 1995, see section 4 of Pub. L. 104–63, set out as a note under section 37 of this title.