

Public Law 96-439
96th Congress

An Act

Oct. 13, 1980
[H.R. 7779]

To amend the Internal Revenue Code of 1954 to authorize three additional judges for the Tax Court and to remove the age limitation on appointments to the Tax Court.

Internal
Revenue Code of
1954,
amendment.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. THREE ADDITIONAL JUDGES FOR TAX COURT; REMOVAL OF AGE LIMITATION.

26 USC 7443.

(a) **INCREASE IN NUMBER OF JUDGES.**—Subsection (a) of section 7443 of the Internal Revenue Code of 1954 (relating to the number of judges on the Tax Court) is amended by striking out “16” and inserting in lieu thereof “19”.

(b) **REMOVAL OF AGE LIMITATION.**—Subsection (b) of section 7443 of such Code (relating to appointment to the Tax Court) is amended by striking out the last sentence.

26 USC 7443
note.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall take effect on February 1, 1981.

Approved October 13, 1980.

LEGISLATIVE HISTORY:

HOUSE REPORT No. 96-1258 (Comm. on Ways and Means).

SENATE REPORT No. 96-993 (Comm. on Finance).

CONGRESSIONAL RECORD, Vol. 126 (1980):

Sept. 8, considered and passed House.

Oct. 1, considered and passed Senate.