

PUBLIC LAW 591 - CHAPTER 736
APPROVED AUGUST 16, 1954, 9:45 a. m., E. D. T.
H. R. 8300

Internal Revenue Code of 1954

ENACTED DURING THE
SECOND SESSION OF THE EIGHTY-THIRD CONGRESS
OF THE UNITED STATES OF AMERICA

*Begun and held at the City of Washington on
Wednesday, January 6, 1954.*

An Act

To revise the internal revenue laws of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) **CITATION.**—

(1) The provisions of this Act set forth under the heading "Internal Revenue Title" may be cited as the "Internal Revenue Code of 1954".

(2) The Internal Revenue Code enacted on February 10, 1939, as amended, may be cited as the "Internal Revenue Code of 1939".

(b) **PUBLICATION.**—This Act shall be published as volume 68A of the United States Statutes at Large, with a comprehensive table of contents and an appendix; but without an index or marginal references. The date of enactment, bill number, public law number, and chapter number, shall be printed as a headnote.

(c) **CROSS REFERENCE.**—For saving provisions, effective date provisions, and other related provisions, see chapter 80 (sec. 7801 and following) of the Internal Revenue Code of 1954.

(d) **ENACTMENT OF INTERNAL REVENUE TITLE INTO LAW.**—The Internal Revenue Title referred to in subsection (a) (1) is as follows: