Sec. 1887. Amendments to the Trade Act of 1974.

Sec. 1888. Amendments to the Tariff Act of 1930.

Sec. 1890. Amendments to the Caribbean Basin Economic Recovery Act.

Sec. 1891. Conforming amendments regarding customs brokers.

Sec. 1892. Special effective date provisions for certain articles given duty-free treatment under the Trade and Tariff Act of 1984.

Sec. 1893. Technical amendments relating to customs user fees.

Subtitle C-Miscellaneous

CHAPTER 1—AMENDMENTS RELATED TO THE CONSOLIDATED OMNIBUS BUDGET RECONCILIATION ACT OF 1985

Sec. 1895. COBRA technical corrections relating to Social Security Act programs.

Sec. 1896. Extension of time for filing for credit or refund with respect to certain changes involving insolvent farmers.

Sec. 1897. Correction of clerical error in amendments to coal tax.

Chapter 2-Amendments Related to the Retirement Equity Act of 1984

Sec. 1898. Technical corrections to the Retirement Equity Act of 1984.

Chapter 3—Amendment Related to the Child Support Enforcement Amendments of 1984

Sec. 1899. Amendment related to the Child Support Enforcement Amendments of 1984.

Chapter 4—Miscellaneous Amendments Correcting Errors of Spelling, Punctuation, Etc.

Sec. 1899A. Miscellaneous amendments correcting errors of spelling, punctuation, etc.

SEC. 2. INTERNAL REVENUE CODE OF 1986.

(a) REDESIGNATION OF 1954 CODE.—The Internal Revenue Title enacted August 16, 1954, as heretofore, hereby, or hereafter amended, may be cited as the "Internal Revenue Code of 1986".

(b) References in Laws, Etc.—Except when inappropriate, any

reference in any law, Executive order, or other document-

(1) to the Internal Revenue Code of 1954 shall include a

reference to the Internal Revenue Code of 1986, and

(2) to the Internal Revenue Code of 1986 shall include a reference to the provisions of law formerly known as the Internal Revenue Code of 1954.

SEC. 3. AMENDMENT OF 1986 CODE; COORDINATION WITH SECTION 15.

(a) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(b) COORDINATION WITH SECTION 15.—

(1) In GENERAL.—Except as provided in paragraph (2), for purposes of section 15 of the Internal Revenue Code of 1986, no amendment or repeal made by this Act shall be treated as a change in the rate of a tax imposed by chapter 1 of such Code.

(2) Exception.—Paragraph (1) shall not apply to the amendment made by section 601 (relating to corporate rate reduc-

tions).