

**CHAPTER 10—TAX ON CARRIERS AND EMPLOYEES**

**§§ 241 to 253. Repealed. June 29, 1937, ch. 405, § 11, 50 Stat. 440**

Section 241, act Aug. 29, 1935, ch. 813, § 1, 49 Stat. 974, defined terms for purposes of this subchapter.

Section 242, act Aug. 29, 1935, ch. 813, § 2, 49 Stat. 975, related to income tax on employees.

Section 243, act Aug. 29, 1935, ch. 813, § 3, 49 Stat. 975, related to deduction of tax from wages.

Section 244, act Aug. 29, 1935, ch. 813, § 4, 49 Stat. 975, related to excise tax on carriers.

Section 245, act Aug. 29, 1935, ch. 813, § 5, 49 Stat. 975, related to adjustment of tax.

Section 246, act Aug. 29, 1935, ch. 813, § 6, 49 Stat. 975, related to refunds and deficiencies.

Section 247, act Aug. 29, 1935, ch. 813, § 7, 49 Stat. 975, related to income tax on employees' representatives.

Section 248, act Aug. 29, 1935, ch. 813, § 8, 49 Stat. 976, related to collection and payment of taxes.

Section 249, act Aug. 29, 1935, ch. 813, § 9, 49 Stat. 976, related to court jurisdiction.

Section 250, act Aug. 29, 1935, ch. 813, § 10, 49 Stat. 976, related to penalties under this subchapter.

Section 251, act Aug. 29, 1935, ch. 813, § 11, 49 Stat. 976, related to meaning of "employment".

Section 252, acts Aug. 29, 1935, ch. 813, § 12, 49 Stat. 976; Feb. 27, 1937, ch. 19, 50 Stat. 23, related to termination of taxes.

Section 253, act Aug. 29, 1935, ch. 813, § 13, 49 Stat. 977, related to separability of provisions.

**§§ 261 to 273. Omitted**

CODIFICATION

Sections 261 to 273 were omitted pursuant to section 4 of act Feb. 10, 1939, ch. 2, 53 Stat. 1, which provided that all laws or parts of laws codified into the Internal Revenue Code of 1939, enacted by act Feb. 10, 1939, to the extent they related exclusively to internal revenue laws, were repealed. The Internal Revenue Code of 1939 was generally repealed by section 7851 of act Aug. 16, 1954, ch. 736, 68A Stat. 919 (section 7851 of Title 26, Internal Revenue Code), which act enacted the Internal Revenue Code of 1954 [now 1986]. See section 7807 of Title 26, relating to applicability of rules in effect upon the enactment of the Internal Revenue Code of 1986.

Section 261, acts June 29, 1937, ch. 405, § 1, 50 Stat. 435; Aug. 13, 1940, ch. 664, § 1, 3, 54 Stat. 785, 786, defined terms for purposes of this subchapter.

Section 262, act June 29, 1937, ch. 405, § 2, 50 Stat. 437, related to income tax on employees.

Section 263, act June 29, 1937, ch. 405, § 3, 50 Stat. 437, related to excise tax on employers.

Section 264, act June 29, 1937, ch. 405, § 4, 50 Stat. 438, related to refunds and deficiencies.

Section 265, act June 29, 1937, ch. 405, § 5, 50 Stat. 438, related to income tax on employee representatives.

Section 266, act June 29, 1937, ch. 405, § 6, 50 Stat. 439, related to deductibility from regular income tax.

Section 267, act June 29, 1937, ch. 405, § 7, 50 Stat. 439, related to collection and payment of taxes.

Section 268, act June 29, 1937, ch. 405, § 8, 50 Stat. 439, related to court jurisdiction.

Section 269, act June 29, 1937, ch. 405, § 9, 50 Stat. 439, related to Social Security Act.

Section 270, act June 29, 1937, ch. 405, § 10, 50 Stat. 440, related to separability of provisions.

Section 271, act June 29, 1937, ch. 405, § 11, 50 Stat. 440, related to repeals.

Section 272, act June 29, 1937, ch. 405, § 12, 50 Stat. 440, related to rules and regulations.

Section 273, act June 29, 1937, ch. 405, § 13, 50 Stat. 440, related to short title of this subchapter.

For provisions formerly set out in this subchapter which were covered by sections of the Internal Revenue Code of 1939, see the sections of the Internal Revenue

Code of 1986, Title 26, Internal Revenue Code, indicated in the following table:

Omitted sections	I.R.C. 1939	I.R.C. 1986
261 (as amended Aug. 13, 1940, ch. 664, §§ 1, 3, 54 Stat. 785, 786).	1532 .....	3231, 7701.
262 .....	1500, 1501 .....	3201, 3202, 6205(a)(1), 6413(a)(1).
263 .....	1520, 1521 .....	3221, 6205(a)(1), 6413(a)(1).
264 .....	1502, 1522 .....	6205(b), 6413(b).
265 .....	1510, 1511 .....	3211, 3212.
266 .....	1503, 1508, 1512 .....	3502.
267 .....	1422, 1530, 1531, 1536 .....	3501, 3503, 6011(a), 6071, 6081(a), 6091(a), 6151(a), 6313, 6601(a), (f)(1).
268 .....	1534 .....	3232.
269 .....	1426(b)(9), (10), 1428 .....	3121(b)(9), (10), 3124.
270 .....	3802 .....	7511.
271 .....	.....	.....
272 .....	1535 .....	7805(a), (c).
273 .....	.....	.....

**COMPENSATION FROM LOCAL DIVISION OF RAILWAY-LABOR-ORGANIZATION EMPLOYER TAX—UNPAID BEFORE JULY 1, 1940**

Act Oct. 10, 1940, ch. 842, § 27(b), 54 Stat. 1101, provided that, for the purpose of determining the amount of taxes under sections 262(a) and 263(a) of this title, compensation earned in the service of a local lodge or division of a railway-labor-organization employer shall be disregarded with respect to any calendar month if the amount thereof is less than \$3 and the taxes thereon under such sections are not paid before July 1, 1940.

**CHAPTER 11—RAILROAD UNEMPLOYMENT INSURANCE**

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**§ 351. Definitions**

For the purposes of this chapter, except when used in amending the provisions of other Acts—

(a) The term "employer" means any carrier (as defined in subsection (b) of this section), and any company which is directly or indirectly owned or controlled by one or more such car-