tion for aid) medical care in behalf of or any type of re-
medial care recognized under State law in behalf of, "a-
after "money payments to".
1965—Pub. L. 89–97 authorized the State, at its op-
tion, to include within term "aid to the blind" provi-
sions relating to money payments to an individual ab-
sent from such State for more than 90 consecutive days,
and provisions relating to rent payments made direc-
tly to a public housing agency.
1965—Pub. L. 89–97 struck out from definition of "aid to
the blind" the exclusion of payments to or medical
care in behalf of any individual who has been diagnosed
as having tuberculosis or psychosis and is a patient in
a medical institution as a result thereof; and extended
definition of "aid to the blind" to include payments
made on behalf of the needy individual to another indi-
vidual (as determined in accordance with stand-
ards determined by the Secretary) is interested in or
concerned with the welfare of such needy individual
and enumerated the five characteristics required of
State plans under which such payments can be made,
including provision for finding of inability to manage
funds, payment to meet all needs of the individual, spe-
cial medical care recognized under State law in behalf of
such individual who is not patients in a medical insti-
tution as a result thereof; and extended definition of "aid to the blind" to include those individuals who are needy.

**Effective Date of 1965 Amendment**
Amendment by section 221(b) of Pub. L. 89–97 applica-
tible in the case of expenditures made after Dec. 31, 1965,
under a State plan approved under this subchapter, see
section 221(e) of Pub. L. 89–97, set out as a note under
section 302 of this title.
Amendment by section 402(c) of Pub. L. 89–97 applica-
tible in the case of expenditures made after Dec. 31, 1965,
under a State plan approved under subchapters I, X, or XVI of this chapter, see section 402(e) of Pub. L. 89–97, set out as a note under section 306 of this title.

**Effective Date of 1962 Amendment**
Amendment by section 156(e) of Pub. L. 87–543 applica-
tible in the case of applications made after Sept. 30, 1962, under a State plan approved under subchapter I, IV, X, or XIV of this chapter, see section 156(e) of Pub. L. 87–543, set out as a note under section 306 of this title.

**Effective Date of 1950 Amendment**
Section 343(b) of act Aug. 28, 1950, provided that: "The amendment made by subsection (a) [amending this sec-
section] shall take effect October 1, 1950, except that the exclusion of money payments to needy individuals de-
scribed in clause (a) or (b) of section 1006 of the Social Security Act [this section] as so amended shall, in the
case of any of such individuals who are not patients in a
public institution, be effective July 1, 1952."

**Subchapter XI—General Provisions, Peer Review, and Administrative Simplification**

**Part A—General Provisions**

§ 1301. Definitions

(a) When used in this chapter—

(1) The term "State", except where other-
wise provided, includes the District of Colum-
bia and the Commonwealth of Puerto Rico,
and when used in subchapters IV, V, VII, XI,
XIX, and XXI of this chapter includes the Vir-
gin Islands and Guam. Such term when used in
subchapters III, IX, and XII of this chapter
also includes the Virgin Islands. Such term
when used in subchapter V and in part B of
this subchapter of this chapter also includes
American Samoa, the Northern Mariana Is-
lands, and the Trust Territory of the Pacific
Islands. Such term when used in subchapters
XIX and XXI of this chapter also includes the
Northern Mariana Islands and American
Samoa. In the case of Puerto Rico, the Virgin
Islands, and Guam, subchapter I, X, and XIV,
and subchapter XVI of this chapter (as in ef-
fect without regard to the amendment made
by section 301 of the Social Security Amend-
ments of 1972) shall continue to apply, and the
term "State" when used in such subchapters
(but not in subchapter XVI of this chapter as
in effect pursuant to such amendment after
December 31, 1973) includes Puerto Rico, the
Virgin Islands, and Guam. Such term when
used in subchapter XX of this chapter also in-
cludes the Virgin Islands, Guam, American
Samoa, and the Northern Mariana Islands.
Such term when used in subchapter IV of
this chapter also includes American Samoa.
(2) The term "United States" when used in a
goingal sense means, except where other-
wise provided, the States.
(3) The term "person" means an individual,
a trust or estate, a partnership, or a corpora-
tion.
(4) The term "corporation" includes associa-
tions, joint-stock companies, and insurance
companies.
(5) The term "shareholder" includes a mem-
er in an association, joint-stock company, or
insurance company.
(6) The term "Secretary", except when the
context otherwise requires, means the Sec-
retary of Health and Human Services.
(7) The terms "physician" and "medical
care" and "hospitalization" include osteo-
pathic practitioners and the services of osteo-
pathic practitioners and hospitals within the
scope of their practice as defined by State law.
(8) The "Federal percentage" for any
State (other than Puerto Rico, the Virgin Is-
lands, and Guam) shall be 100 per centum
less the State percentage; and the State per-
centage shall be that percentage which bears
the same ratio to 50 per centum as the square
of the per capita income of such State bears to
the square of the per capita income of the
United States; except that the Federal per-
centage shall in no case be less than 50 per
centum or more than 65 per centum.
(9) The Federal percentage for each State
(other than Puerto Rico, the Virgin Islands,
and Guam) shall be promulgated by the Sec-
retary between October 1 and November 30
of each year, on the basis of the average per cap-
ita income of each State and of the United
States for the three most recent calendar
years for which satisfactory data are available
from the Department of Commerce. Such pro-
mulgation shall be conclusive for each of the
four quarters in the period beginning October
1 next succeeding such promulgation: Provided,
That the Secretary shall promulgate such per-
centages as soon as possible after August 28,
1958, which promulgation shall be conclusive
for each of the eleven quarters in the period
beginning October 1, 1958, and ending with the close of June 30, 1961.

(C) The term “United States” means (but only for purposes of subparagraphs (A) and (B) of this paragraph) the fifty States and the District of Columbia.

(D) Promulgations made before satisfactory data are available from the Department of Commerce for a full year on the per capita income of Alaska shall prescribe a Federal percentage for Alaska of 50 per centum and, for purposes of such promulgations, Alaska shall not be included as part of the “United States.” Promulgations made thereafter but before per capita income data for Alaska for a full three-year period are available from the Department of Commerce shall be based on satisfactory data available therefrom for Alaska for such one full year or, when such data are available for a two-year period, for such two years.

(9) The term “shared health facility” means any arrangement whereby—

(A) two or more health care practitioners practice their professions at a common physical location;

(B) such practitioners share (i) common waiting areas, examining rooms, treatment rooms, or other space, (ii) the services of supporting staff, or (iii) equipment;

(C) such practitioners have a person (who may himself be a practitioner)—

(i) who is in charge of, controls, manages, or supervises substantial aspects of the arrangement or operation for the delivery of health or medical services at such common physical location, other than the direct furnishing of professional health care services by the practitioners to their patients; or

(ii) who makes available to such practitioners the services of supporting staff who are not employees of such practitioners;

and who is compensated in whole or in part, for the use of such common physical location or support services pertaining thereto, on a basis related to amounts charged or collected for the services rendered or ordered at such location or on any basis clearly unrelated to the value of the services provided by the person; and

(D) at least one of such practitioners received payments on a fee-for-service basis under subchapters XVIII and XIX of this chapter in an amount exceeding $5,000 for any one month during the preceding 12 months or in an aggregate amount exceeding $40,000 during the preceding 12 months;

except that such term does not include a provider of services (as defined in section 1395x(u) of this title), a health maintenance organization (as defined in section 300e(a) of this title), a hospital cooperative shared services organization meeting the requirements of section 501(e) of the Internal Revenue Code of 1986, or any public entity.

(10) The term “Administration” means the Social Security Administration, except where the context requires otherwise.

(b) The terms “includes” and “including” when used in a definition contained in this chapter shall not be deemed to exclude other things otherwise within the meaning of the term defined.

(c) Whenever under this chapter or any Act of Congress, or under the law of any State, an employer is required or permitted to deduct any amount from the remuneration of an employee and to pay the amount deducted to the United States, a State, or any political subdivision thereof, then for the purposes of this chapter the amount so deducted shall be considered to have been paid to the employee at the time of such deduction.

(d) Nothing in this chapter shall be construed as authorizing any Federal official, agent, or representative, in carrying out any of the provisions of this chapter, to take charge of any child over the objection of either of the parents of such child, or of the person standing in loco parentis to such child.


REFERENCES IN TEXT

The Internal Revenue Code of 1986, referred to in subsec. (a)(9), is classified generally to Title 26, Internal Revenue Code.

AMENDMENTS
1997—Subsec. (a)(1). Pub. L. 105-53 substituted “XIX, and XXI” for “and XIX” and “subchapters XIX and XXI” for “subchapter XIX”.


percentage for fiscal years 1987 and thereafter. Such amendments shall apply without regard to the requirement of section 110(a)(8)(B) of the Social Security Act (subsec. (a)(8)(B) of this section) relating to the promulgation of the Federal percentage prior to November 30 of the year preceding the year in which the new Federal percentage becomes applicable. The Secretary of Health and Human Services shall promulgate such new percentage for fiscal year 1987 as soon as practicable after the date of the enactment of this Act [Apr. 7, 1986].

(‘‘c’’ HOLD HARMLESS Provision.—Notwithstanding subsection (b), for calendar quarters occurring during fiscal year 1987 and only for purposes of making payments to States under sections 403 and 1903 of the Social Security Act [sections 403 and 1306b of this title], the amendments made by subsection (a) [amending this section] shall not apply to a State with respect to either such section if the effect of the [sic] applying the amendments would be to reduce the amount of payment made to the State under that section.’’)

Section 9102 of Pub. L. 99–509 provided that the amendment made by that section [amending section 9526(c) of Pub. L. 99–272, set out above] is effective as provided in section 9421(b) of Pub. L. 99–509. See below.)

Section 9421(b) of Pub. L. 99–509 provided that: ‘‘The amendment made by subsection (a) [amending section 9526(c) of Pub. L. 99–272, set out above] shall be effective as though it had been included in the Consolidated Omnibus Budget Reconciliation Act of 1985 [Pub. L. 99–272] at the time of its enactment.’’

EFFECTIVE DATE OF 1984 AMENDMENT
Amendment by Pub. L. 98–369 effective July 18, 1984, but not to be construed as changing or affecting any right, liability, status, or interpretation which existed under the provisions of law involved before that date, see section 2664(b) of Pub. L. 98–369, set out as a note under section 401 of this title.

EFFECTIVE DATE OF 1982 AMENDMENT
Section 136(e) of Pub. L. 97–248 provided that: ‘‘The amendments made by this section [amending this section and sections 1308, 1308a, and 1306d of this title] shall become effective on October 1, 1982.’’

Section 160(e) of Pub. L. 97–248 provided that: ‘‘The amendments made by this section [amending this section and sections 671, 1308, and 1307b of this title] shall be effective as of October 1, 1981.’’

EFFECTIVE DATE OF 1981 AMENDMENT
Amendment by section 2352(a) of Pub. L. 97–35 effective Oct. 1, 1981, except as otherwise explicitly provided, see section 2354 of Pub. L. 97–35, set out as an Effective Date note under section 1397 of this title.

For effective date, savings, and transitional provisions relating to amendment by section 2193(c)(2) of Pub. L. 97–35, see section 2194 of Pub. L. 97–35, set out as a note under section 761 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT
Amendment by Pub. L. 94–566 effective on the later of Oct. 1, 1976, or the day after the day on which the Secretary of Labor approves under section 3304(a) of Title 26, Internal Revenue Code, an unemployment compensation law submitted to him by the Virgin Islands for approval, see section 116(f)(1) of Pub. L. 94–566, set out as a note under section 3304 of Title 26.

EFFECTIVE DATE OF 1973 AMENDMENT
Section 18(z–2)(2) of Pub. L. 93–233 provided that: ‘‘The amendments made by this subsection [amending this section and sections 1315 and 1316 of this title] shall be effective on and after January 1, 1974.’’

EFFECTIVE DATE OF 1972 AMENDMENT
Section 272(c) of Pub. L. 92–603 provided that: ‘‘The amendments made by this section [amending this section and section 1308 of this title] shall apply with respect to fiscal years beginning after June 30, 1971.’’

EFFECTIVE DATE OF 1965 AMENDMENT
Section 121(c)(1) of Pub. L. 89–97 provided that the amendment made by that section is effective Jan. 1, 1966.

EFFECTIVE DATE OF 1960 AMENDMENTS
Section 541 of Pub. L. 86–778 provided that the amendment made by that section is effective on and after Jan. 1, 1961.

Amendment by section 30(d) of Pub. L. 86–624 effective Aug. 21, 1959, see section 47(f) of Pub. L. 86–624, set out as a note under section 201 of this title.

Amendment by section 30a(1) of Pub. L. 86–624 applicable in the case of promulgations or computations of Federal shares, allotment percentages, allotment ratios, and Federal percentages, as the case may be, made after Aug. 21, 1959, see section 47(a) of Pub. L. 86–624.

Section 47(b) of Pub. L. 86–624 provided that: ‘‘The amendments made by paragraph (2) of section 30(a) [amending this section] shall be effective with the beginning of the calendar quarter in which this Act is enacted. The Secretary of Health, Education, and Welfare shall, as soon as possible after enactment of this Act [July 12, 1960], promulgate a Federal percentage for Hawaii determined in accordance with the provisions of subparagraph (B) of section 1101(a)(8) of the Social Security Act [subsec. (a)(8)(B) of this section], such promulgation to be effective for the period beginning with the beginning of the calendar quarter in which this Act is enacted and ending with the close of June 30, 1961.’’

EFFECTIVE DATE OF 1959 AMENDMENT
Amendment by section 32(a) of Pub. L. 86–70 applicable in the case of promulgations of Federal shares, allotment percentages, and Federal percentages, as the case may be, made after satisfactory data are available from the Department of Commerce for a full year on the per capita income of Alaska, and amendment by section 33(d) of Pub. L. 86–70 effective Jan. 3, 1959, see section 47(a), (d) of Pub. L. 86–70.

EFFECTIVE DATE OF 1958 AMENDMENT
For effective date of amendments by Pub. L. 85–840, see section 512 of Pub. L. 85–840, set out as a note under section 303 of this title.

EFFECTIVE DATE OF 1950 AMENDMENT
Section 403(a)(3) of act Aug. 28, 1950, provided that: ‘‘The amendment made by paragraph (1) of this subsection [amending this section] shall take effect October 1, 1950, and the amendment made by paragraph (2) of this subsection [amending this section], insofar as it repeals the definition of ‘employee’, shall be effective only with respect to services performed after 1950.’’

Section 403(b) of act Aug. 28, 1950, provided that the amendment made by that section is effective Oct. 1, 1950.

EFFECTIVE DATE OF 1948 AMENDMENT
Section 2(b) of act June 14, 1948, provided that: ‘‘The amendment made by subsection (a) [amending this section] shall have the same effect as if included in the Social Security Act [this chapter] on August 14, 1935, the date of its enactment, but shall not have the effect of voiding any (1) wage credits reported to the Bureau of Internal Revenue [now Internal Revenue Service] with respect to services performed prior to the close of the first calendar quarter which begins after the date of the enactment of this Act in the case of individuals who have attained age sixty-five or who have died, prior to the close of such quarter, and with respect to whom prior to the date of enactment of this Act wage credits were established which would not have been established had
the amendment made by subsection (a) been in effect on and after August 14, 1935."

**Effective Date of 1946 Amendment**

Section 401(a) of act Aug. 10, 1946, provided that the amendment made by that section is effective Jan. 1, 1947.

**Effective Date of 1939 Amendment**

Section 801 of act Aug. 10, 1939, provided that the amendment made by that section is effective Jan. 1, 1940.

**Repeals**

The provisions of subsecs. (a)(1), (3), (6), (c) of this section were incorporated into sections 1242(d) to (f), 1427, 1607(i) to (k), and 1608 of former Title 26, Internal Revenue Code of 1939, by act Feb. 10, 1939, ch. 2, 53 Stat. 1. Section 4 of the act of Feb. 10, 1939, provided that all laws and parts of laws codified into the Internal Revenue Code of 1939, to the extent that they related exclusively to internal revenue, were repealed. See enacting sections preceding section 1 of former Title 26.


**Transfer of Functions**


**Termination of Trust Territory of the Pacific Islands**

For termination of Trust Territory of the Pacific Islands see note set out preceding section 1681 of Title 48, Territories and Insular Possessions.

**Provisions Relating to Federal Security Administrator**

Section 2663(l) of Pub. L. 98–369 provided that: "Any reference to the Federal Security Administrator which may remain in the provisions of title II, IV, VII, or XI of the Social Security Act [subchapter II, IV, VII, or XI of this chapter] (other than section 1130(a)(6) of such Act [subsec. (a)(6) of this section]) is amended—

(1) by substituting "Secretary" or "Secretary’s", for the term ‘‘Administrator’’ or ‘‘Administrator’s’, where the reference is to that term alone;

(2) by substituting ‘‘Secretary of Health, Education, and Welfare’’ for the term ‘‘Federal Security Administrator’’, where the reference is to that term; and

(3) by substituting ‘‘Secretary of Health and Human Services’’ for the term ‘‘Federal Security Administrator’’ in any other case where the reference is to that term; and any reference to the Federal Security Agency which may remain in such provisions is amended by substituting ‘‘Department of Health and Human Services’’ for the term ‘‘Federal Security Agency’’ occurring in this subsection shall affect the exercise under section 402(a)(5) of such Act [section 602(a)(5) of this title] of the functions, powers, and duties relating to the prescription of personnel standards on a merit basis which were transferred from the Secretary of Health, Education, and Welfare by section 268(a)(3)(D) of Public Law 91–648 [42 U.S.C. 4732(a)(3)(D)]."

**Definitions of ‘‘BIPA’’ and ‘‘Secretary’’**


(1) BIPA.—The term ‘‘BIPA’’ means the Medicare, Medicaid, and SCHIP Benefits Improvement and Protection Act of 2000, as enacted into law by section 1(a)(6) of Public Law 106–554 [see Tables for classification].

(2) Secretary.—The term ‘‘Secretary’’ means the Secretary of Health and Human Services."

**Definition of ‘‘Secretary’’**

Pub. L. 90–248, title IV, § 404, Jan. 2, 1968, 81 Stat. 933, as amended by Pub. L. 96–68, title V, § 509(b), Oct. 17, 1979, 93 Stat. 695, provided that: "As used in this Act, and in the provisions of the Social Security Act amended by this Act [see Short Title of 1968 Amendment note set out under section 1305 of this title] (unless the context otherwise requires), the term ‘‘Secretary’’ means the Secretary of Health and Human Services." Section 110 of Pub. L. 89–97, as amended by Pub. L. 96–88, title V, § 509(b), Oct. 17, 1979, 93 Stat. 695, provided that: "As used in this Act, and in the provisions of the Social Security Act amended by this Act [see Short Title of 1965 Amendment note set out under section 1305 of this title], the term ‘‘Secretary’’, unless the context otherwise requires, means the Secretary of Health and Human Services." Section 6 of Pub. L. 88–156, as amended by Pub. L. 96–88, title V, § 509(b), Oct. 17, 1979, 93 Stat. 695, provided that: "As used in the amendments to the Social Security Act made by this Act [see Short Title of 1963 Amendment note set out under section 1305 of this title], the term ‘‘Secretary’’ means the Secretary of Health and Human Services." Section 201 of Pub. L. 87–543, as amended by Pub. L. 96–88, title V, § 509(b), Oct. 17, 1979, 93 Stat. 695, provided that: "As used in this Act and in the provisions of the Social Security Act amended by this Act [see Short Title of 1962 Amendment note set out under section 1305 of this title], the term ‘‘Secretary’, unless the context otherwise requires, means the Secretary of Health and Human Services." Section 304 of title III of Pub. L. 87–64, as amended by Pub. L. 96–88, title V, § 509(b), Oct. 17, 1979, 93 Stat. 695, provided that: "As used in this title and in the provisions of the Social Security Act amended thereby [see Short Title of 1961 Amendment note set out under section 1305 of this title], the term ‘‘Secretary’’, unless the context otherwise requires, means the Secretary of Health and Human Services." Section 709 of Pub. L. 86–778, as amended by Pub. L. 96–88, title V, § 509(b), Oct. 17, 1979, 93 Stat. 695, provided that: "As used in this Act and the provisions of the Social Security Act amended by this Act [see Short Title of 1960 Amendment note set out under section 1305 of this title] the term ‘‘Secretary’’, unless the context otherwise requires, means the Secretary of Health and Human Services." Section 702 of Pub. L. 85–840, as amended by Pub. L. 96–88, title V, § 509(b), Oct. 17, 1979, 93 Stat. 695, provided that: "As used in the provisions of the Social Security Act amended by this Act [see Short Title of 1958 Amendment note set out under section 1305 of this title], the term ‘‘Secretary’’, unless the context otherwise requires, means the Secretary of Health and Human Services."
wise requires, means the Secretary of Health and Human Services.'"

Section 119 of act Aug. 1, 1956, ch. 386, as amended Oct. 17, 1979, Pub. L. 96–88, title V, §509(b), 93 Stat. 696, provided that: "As used in this Act and in the provisions of the Social Security Act set forth in this Act [see Short Title of 1956 Amendment note set out under section 1, 1956 amendments], the term 'Secretary' means the Secretary of Health and Human Services.'"

Section 114 of title I of act Sept. 1, 1954, as amended Oct. 17, 1979, Pub. L. 96–88, title V, §509(b), 93 Stat. 696, provided that: "As used in the provisions of the Social Security Act amended by this title [sections 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, and 421 of this title], the term 'Secretary' means the Secretary of Health and Human Services.'"

§ 1301–1. Omitted

CODIFICATION

Section, act Aug. 10, 1946, ch. 951, title II, §202, 60 Stat. 981, defined the term "Administrator" as used in certain sections of this chapter. See section 1301 of this title.

§ 1301a. Omitted

CODIFICATION

Section, act June 26, 1940, ch. 428, title II, 54 Stat. 588, provided for reimbursement for official travel performed by employees of the Bureau of Old-Age Insurance, was from the Federal Security Agency Appropriation Act, 1941, and was not repeated in subsequent appropriations acts.

§ 1302. Rules and regulations; impact analyses of Medicare and Medicaid rules and regulations on small rural hospitals

(a) The Secretary of the Treasury, the Secretary of Labor, and the Secretary of Health and Human Services, respectively, shall make and publish such rules and regulations, not inconsistent with this chapter, as may be necessary to the efficient administration of the functions with which each is charged under this chapter.

(b)(1) Whenever the Secretary publishes a general notice of proposed rulemaking for any rule or regulation proposed under subchapter XVIII of this chapter, subchapter XIX of this chapter, or part B of this subchapter that may have a significant impact on the operations of a substantial number of small rural hospitals, the Secretary shall prepare and make available for public comment an initial regulatory impact analysis. Such analysis shall describe the impact of the proposed rule or regulation on such hospitals and shall set forth, with respect to each small rural hospital, the matters required under section 603 of title 5 to be set forth with respect to small entities. The initial regulatory impact analysis (or a summary) shall be published in the Federal Register at the time of the publication of general notice of proposed rulemaking for the rule or regulation.

(2) Whenever the Secretary promulgates a final version of a rule or regulation with respect to which an initial regulatory impact analysis is required by paragraph (1), the Secretary shall prepare a final regulatory impact analysis with respect to the final version of such rule or regulation. Such analysis shall set forth, with respect to small rural hospitals, the matters required under section 604 of title 5 to be set forth with respect to small entities. The Secretary shall make copies of the final regulatory impact analysis available to the public and shall publish, in the Federal Register at the time of publication of the final version of the rule or regulation, a statement describing how a member of the public may obtain a copy of such analysis.

(3) If a regulatory flexibility analysis is required by chapter 6 of title 5 for a rule or regulation to which this subsection applies, such analysis shall specifically address the impact of the rule or regulation on small rural hospitals.


REFERENCES IN TEXT

Part B of this subchapter, referred to in subsec. (b)(1), is classified to section 1320c et seq. of this title.

AMENDMENTS

1987—Pub. L. 100–203 designated existing provision as subsec. (a) and added subsec. (b).


EFFECTIVE DATE OF 1987 AMENDMENT

Section 4402(b) of Pub. L. 100–203 provided that: "The amendments made by paragraph (1) [probably means subsec. (a), amended this section] shall apply to regulations proposed more than 30 days after the date of the enactment of this Act [Dec. 22, 1987]."

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98–369 effective July 18, 1984, but not to be construed as changing or affecting any right, liability, status, or interpretation which existed (under the provisions of law involved) before that date, see section 2664(b) of Pub. L. 98–369, set out as a note under section 401 of this title.

REPEALS

The provisions of this section were incorporated into sections 1429 and 1609 of former Title 26, Internal Revenue Code of 1939, by act Feb. 10, 1939, ch. 2, 53 Stat. 1. Section 4 of the act of Feb. 10, 1939, which enacted Title 26, I.R.C. 1939, provided that all laws and parts of laws codified into the I.R.C. 1939, to the extent that they related exclusively to internal revenue, were repealed. Provisions of I.R.C. 1939 were generally repealed by section 7851 of Title 26, Internal Revenue Code of 1954. See also, section 7807 of said Title 26, I.R.C. 1954, respecting rules in effect upon enactment of I.R.C. 1954. The I.R.C. 1954 was redesignated I.R.C. 1986 by Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2055. The repealed sections are covered by section 7808(a), (c) of Title 26.

ABORTION SERVICES: PROHIBITION ON CERTAIN POLICY CHANGES

Pub. L. 100–517, §9, Oct. 24, 1988, 102 Stat. 2583, provided that: "With respect to abortion services, the Secretary of Health and Human Services shall not promulgate or issue any regulations, policy statements, interpretations or develop any practices concerning the performance of medically necessary procedures if such regulations, policy statements, interpretations, or practices would be inconsistent with regulations, policy statements, interpretations, or practices in effect on the date of the enactment of this Act [Oct. 24, 1988]."