

- Sec. 1887. Amendments to the Trade Act of 1974.
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Subtitle C—Miscellaneous

CHAPTER 1—AMENDMENTS RELATED TO THE CONSOLIDATED OMNIBUS BUDGET
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- Sec. 1895. COBRA technical corrections relating to Social Security Act programs.
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- Sec. 1899. Amendment related to the Child Support Enforcement Amendments of 1984.

CHAPTER 4—MISCELLANEOUS AMENDMENTS CORRECTING ERRORS OF SPELLING,
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- 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 reductions).