



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

April 21, 2010

Number: **INFO 2010-0119**

Release Date: 6/25/2010

CONEX-114403-10

UIL: 164.00-00

The Honorable Paul E. Kanjorski
U.S. House of Representatives
Washington, DC 20515

Attention:

Dear Mr. Kanjorski:

I am responding to your letter dated April 1, 2010, on behalf of your constituent, . asked how Congress set the effective date of the sales tax deduction for new motor vehicle purchases (section 164(a)(6) of the Internal Revenue Code).

Section 164(a)(6) was enacted as part of the American Recovery and Reinvestment Act of 2009 (ARRA) (Pub. L. 111-5, § 1008, 123 Stat. 115, 317-18 (2009)). Congress drafted the effective date as follows: "The amendments made by this section shall apply to purchases on or after the date of enactment of this Act in taxable years ending after such date." The Congress passed this legislation on February 13, 2010, and the President signed the measure into law on February 17, 2009. The date of enactment is February 17, 2009. Therefore, the sales tax deduction is effective for purchases made after February 16, 2009.

I hope this information is helpful. If you have any questions, please contact
or at .

Sincerely,

George J. Blaine
Associate Chief Counsel
(Income Tax and Accounting)