

be treated as domestic service employment taxes for purposes of this section.

**(2) Transfers to State account**

Any amount collected under an agreement referred to in paragraph (1) shall be transferred by the Secretary to the account of the State in the Unemployment Trust Fund.

**(3) Subtitle F made applicable**

For purposes of subtitle F, any amount required to be collected under an agreement under paragraph (1) shall be treated as a tax imposed by chapter 23.

**(4) State**

For purposes of this subsection, the term “State” has the meaning given such term by section 3306(j)(1).

(Added Pub. L. 103-387, §2(b)(1), Oct. 22, 1994, 108 Stat. 4073.)

PRIOR PROVISIONS

A prior section 3510, added Pub. L. 98-21, title I, §123(b)(1), Apr. 20, 1983, 97 Stat. 88, provided a credit for increased social security employee taxes and railroad retirement tier 1 employee taxes imposed during 1984, prior to repeal by Pub. L. 101-508, title XI, §11801(a)(42), Nov. 5, 1990, 104 Stat. 1388-521.

EFFECTIVE DATE

Section 2(b)(3) of Pub. L. 103-387 provided that: “The amendments made by this subsection [enacting this section] shall apply to remuneration paid in calendar years beginning after December 31, 1994.”

EXPANDED INFORMATION TO EMPLOYERS

Section 2(b)(4) of Pub. L. 103-387 provided that: “The Secretary of the Treasury or the Secretary’s delegate shall prepare and make available information on the Federal tax obligations of employers with respect to employees performing domestic service in a private home of the employer. Such information shall also include a statement that such employers may have obligations with respect to such employees under State laws relating to unemployment insurance and workers compensation.”

**Subtitle D—Miscellaneous Excise Taxes**

| Chapter |                                                                       | Sec. <sup>1</sup> |
|---------|-----------------------------------------------------------------------|-------------------|
| 31.     | Retail excise taxes .....                                             | 4001              |
| 32.     | Manufacturers excise taxes .....                                      | 4061              |
| 33.     | Facilities and services .....                                         | 4231              |
| 34.     | Documentary stamp taxes <sup>2</sup> .....                            | 4371              |
| 35.     | Taxes on wagering .....                                               | 4401              |
| 36.     | Certain other excise taxes .....                                      | 4451              |
| [37.    | Repealed.]                                                            |                   |
| 38.     | Environmental taxes .....                                             | 4611              |
| 39.     | Registration-required obligations .....                               | 4701              |
| 40.     | General provisions relating to occupational taxes .....               | 4901              |
| 41.     | Public charities .....                                                | 4911              |
| 42.     | Private foundations; and certain other tax-exempt organizations ..... | 4940              |
| 43.     | Qualified pension, etc., plans .....                                  | 4971              |
| 44.     | Real estate investment trusts .....                                   | 4981              |
| [45.    | Repealed.]                                                            |                   |
| 46.     | Golden parachute payments .....                                       | 4999              |
| 47.     | Certain group health plans .....                                      | 5000              |

<sup>1</sup>Section numbers editorially supplied.

<sup>2</sup>Chapter heading amended by Pub. L. 94-455 without corresponding amendment of analysis.

AMENDMENTS

1990—Pub. L. 101-508, title XI, §11801(b)(17), Nov. 5, 1990, 104 Stat. 1388-522, struck out item for chapter 37 “Sugar, coconut and palm oil”.

1989—Pub. L. 101-239, title VI, §6202(b)(4)(B), title VII, §7841(d)(4), Dec. 19, 1989, 103 Stat. 2233, 2428, substituted semicolon for comma in item for chapter 42 and struck out “large” after “Certain” in item for chapter 47.

1988—Pub. L. 100-418, title I, §1941(b)(3)(A), Aug. 23, 1988, 102 Stat. 1324, struck out item for chapter 45 “Windfall profit tax on domestic crude oil”.

1987—Pub. L. 100-203, title X, §10712(c)(8), Dec. 22, 1987, 101 Stat. 1330-467, substituted “and certain other tax-exempt organizations” for “black lung benefit trusts” in item for chapter 42.

1986—Pub. L. 99-509, title IX, §9319(d)(2), Oct. 21, 1986, 100 Stat. 2012, added item for chapter 47.

1984—Pub. L. 98-369, div. A, title I, §67(d)(2), July 18, 1984, 98 Stat. 587, added item for chapter 46.

1983—Pub. L. 97-424, title V, §512(b)(2)(B), Jan. 6, 1983, 96 Stat. 2177, substituted “Retail excise taxes” for “Special fuels” in item for chapter 31.

1982—Pub. L. 97-248, title III, §310(b)(4)(B), Sept. 3, 1982, 96 Stat. 598, added item for chapter 39.

1980—Pub. L. 96-510, title II, §211(b), Dec. 11, 1980, 94 Stat. 2801, added item for chapter 38.

Pub. L. 96-223, §101(a)(2), Apr. 2, 1980, 94 Stat. 250, added item for chapter 45.

1978—Pub. L. 95-227, §4(c)(2)(C), Feb. 10, 1978, 92 Stat. 22, inserted “, black lung benefit trusts” after “foundations” in item for chapter 42.

1976—Pub. L. 94-455, title XIII, §1307(d)(3)(A), title XVI, §1605(c), title XIX, §§1904(b)(7)(E), (10)(G), 1952(n)(6), Oct. 4, 1976, 90 Stat. 1728, 1755, 1815, 1818, 1846, substituted “41. Public charities” for “41. Interest equalization tax” added item for chapter 44 and struck out items for chapters “38. Import taxes” and “39. Regulatory taxes”.

1974—Pub. L. 93-406, title II, §1016(b)(2), Sept. 2, 1974, 88 Stat. 932, added item for chapter 43.

1969—Pub. L. 91-172, title I, §101(j)(59), Dec. 30, 1969, 83 Stat. 532, added item for chapter 42.

1964—Pub. L. 88-563, §2(b), Sept. 2, 1964, 78 Stat. 841, added item for chapter 41.

SUBTITLE REFERRED TO IN OTHER SECTIONS

This subtitle is referred to in sections 6103, 6110, 6302, 6501, 6676, 6724, 7463, 7851 of this title.

**CHAPTER 31—RETAIL EXCISE TAXES**

| Subchapter |                                              | Sec. <sup>1</sup> |
|------------|----------------------------------------------|-------------------|
| A.         | Luxury passenger vehicles <sup>2</sup> ..... | 4001              |
| B.         | Special fuels .....                          | 4041              |
| C.         | Heavy trucks and trailers .....              | 4051              |

PRIOR PROVISIONS

The provisions of a prior chapter 31, Miscellaneous Excise Taxes, were set out as:

Subchapter (A), Jewelry and related items, comprising sections 4001 to 4003;

Subchapter (B), Furs, comprising sections 4011 to 4013;

Subchapter (C), Toilet preparations, comprising sections 4021 and 4022;

Subchapter (D), Luggage, handbags, etc., comprising section 4031;

Subchapter (E), Special fuels, comprising sections 4041 and 4042; and

Subchapter (F), Special provisions applicable to retailers tax, comprising sections 4051 to 4058.

The headings for subchs. (A) to (D) were struck out by section 101(b)(1) and the listed sections were repealed by section 101(a) of Pub. L. 89-44, title I, June 21, 1965, 79 Stat. 136, the Excise Tax Reduction Act of 1965, applicable with respect to articles sold on or after June

<sup>1</sup>Section numbers editorially supplied.

<sup>2</sup>So in original. Does not conform to subchapter heading.