

Subsec. (c). Pub. L. 98-369, §735(b)(2), in amending subsec. (c) generally, designated existing provisions as par. (1), in par. (1) as so designated substituted "by reason of merely combining such article with any article listed in paragraph (2)" for "with any equipment or other item listed in section 4063(d)", and added par. (2).

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 1402(b) of Pub. L. 105-34 effective Jan. 1, 1998, see section 1402(c) of Pub. L. 105-34, set out as a note under section 4051 of this title.

Section 1434(c) of Pub. L. 105-34 provided that: "The amendments made by this section [amending this section] shall take effect on January 1, 1998."

EFFECTIVE DATE OF 1988 AMENDMENT

Section 6111(b) of Pub. L. 100-647 provided that: "The amendment made by subsection (a) [amending this section] shall take effect on January 1, 1988."

EFFECTIVE DATE OF 1987 AMENDMENT

Section 505(d) of Pub. L. 100-17 provided that: "The amendments made by this section [amending this section] shall apply with respect to articles sold by the manufacturer, producer, or importer on or after the first day of the first calendar quarter which begins more than 90 days after the date of the enactment of this Act [Apr. 2, 1987]."

Section 506(b) of Pub. L. 100-17 provided that: "The amendment made by this section [amending this section] shall apply with respect to articles sold by the manufacturer, producer, or importer on or after the 1st day of the 1st calendar quarter which begins more than 90 days after the date of the enactment of this Act [Apr. 2, 1987]."

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97-424, to which such amendment relates, see section 736 of Pub. L. 98-369, set out as a note under section 4051 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 4002 of this title.

§ 4053. Exemptions

No tax shall be imposed by section 4051 on any of the following articles:

(1) Camper coaches bodies for self-propelled mobile homes

Any article designed—

(A) to be mounted or placed on automobile trucks, automobile truck chassis, or automobile chassis, and

(B) to be used primarily as living quarters or camping accommodations.

(2) Feed, seed, and fertilizer equipment

Any body primarily designed—

(A) to process or prepare seed, feed, or fertilizer for use on farms,

(B) to haul feed, seed, or fertilizer to and on farms,

(C) to spread feed, seed, or fertilizer on farms,

(D) to load or unload feed, seed, or fertilizer on farms, or

(E) for any combination of the foregoing.

(3) House trailers

Any house trailer.

(4) Ambulances, hearses, etc.

Any ambulance, hearse, or combination ambulance-hearse.

(5) Concrete mixers

Any article designed—

(A) to be placed or mounted on an automobile truck chassis or truck trailer or semitrailer chassis, and

(B) to be used to process or prepare concrete.

(6) Trash containers, etc.

Any box, container, receptacle, bin or other similar article—

(A) which is designed to be used as a trash container and is not designed for the transportation of freight other than trash, and

(B) which is not designed to be permanently mounted on or permanently affixed to an automobile truck chassis or body.

(7) Rail trailers and rail vans

Any chassis or body of a trailer or semitrailer which is designed for use both as a highway vehicle and a railroad car. For purposes of the preceding sentence, piggy-back trailer or semitrailer shall not be treated as designed for use as a railroad car.

(Added Pub. L. 97-424, title V, §512(b)(1), Jan. 6, 1983, 96 Stat. 2176; amended Pub. L. 98-369, div. A, title VII, § 735(b)(1), July 18, 1984, 98 Stat. 981.)

PRIOR PROVISIONS

A prior section 4053, acts Aug. 16, 1954, ch. 736, 68A Stat. 479; Sept. 2, 1958, Pub. L. 85-859, title I, §104, 72 Stat. 1276, made provision for the imposition of the retailers tax on installment sales, prior to repeal by Pub. L. 94-455, title XIX, §1904(a)(1)(D), Oct. 4, 1976, 90 Stat. 1811.

For provisions of prior sections 4054 to 4058 of this title, see Prior Provisions note set out preceding section 4041 of this title.

AMENDMENTS

1984—Pub. L. 98-369 amended section generally, substituting provisions listing articles on which no tax under section 4051 shall be imposed for former provisions which stated that no tax be imposed under section 4051 on any article specified in subsection (a) of section 4063 and that the exemptions provided by section 4221(a) extended to the tax imposed by section 4051.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97-424, to which such amendment relates, see section 736 of Pub. L. 98-369, set out as a note under section 4051 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 4221, 4222 of this title.

CHAPTER 32—MANUFACTURERS EXCISE TAXES

Subchapter A. Automotive and related items Sec.1 4061

¹ Section numbers editorially supplied.

B. Coal 4121
 C. Certain vaccines 4131
 D. Recreational equipment 4161
 [E. Repealed.]
 F. Special provisions applicable to manu-
 facturers tax 4216
 G. Exemptions, registration, etc 4221

AMENDMENTS

1987—Pub. L. 100-203, title IX, § 201(c), Dec. 22, 1987, 101 Stat. 1330-330, added item for subchapter C.
 1978—Pub. L. 95-227, § 2(c), Feb. 10, 1978, 92 Stat. 12, added item for subchapter B.
 1965—Pub. L. 89-44, title II, §§ 203, 204, 206, June 21, 1965, 79 Stat. 139, 140, struck out items for subchapters B, C and E.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 4293, 6103, 6302, 6416, 7871 of this title.

Subchapter A—Automotive and Related Items

Part
 I. Gas guzzlers.
 II. Tires.
 III. Petroleum products.

AMENDMENTS

1984—Pub. L. 98-369, div. A, title VII, § 735(a)(3), (c)(5)(B), July 18, 1984, 98 Stat. 980, 982, substituted “Gas guzzlers” for “Motor vehicles” in item for part I, and struck out “and tubes” in item for part II.

PART I—GAS GUZZLERS

Sec.
 [4061 to 4063. Repealed.]
 4064. Gas guzzler tax.

AMENDMENTS

1986—Pub. L. 99-514, title XVIII, § 1875(f), Oct. 22, 1986, 100 Stat. 2897, substituted “guzzler” for “guzzlers” in item 4064.
 1984—Pub. L. 98-369, div. A, title VII, § 735(a)(2), July 18, 1984, 98 Stat. 980, substituted “GAS GUZZLERS” for “MOTOR VEHICLES” in part I heading, struck out items 4061 “Imposition of tax”, 4062 “Articles classified as parts”, and 4063 “Exemptions”, and substituted “guzzlers” for “guzzler” in item 4064.
 1978—Pub. L. 95-618, title II, § 201(f), Nov. 9, 1978, 92 Stat. 3184, added item 4064.
 1971—Pub. L. 92-178, title IV, § 401(g)(2)(D), Dec. 10, 1971, 85 Stat. 533, substituted “Articles classified as parts” for “Definitions” in item 4062.

§§ 4061 to 4063. Repealed. Pub. L. 98-369, div. A, title VII, § 735(a)(1), July 18, 1984, 98 Stat. 980]

Section 4061, acts Aug. 16, 1954, ch. 736, 68A Stat. 481; Mar. 30, 1955, ch. 18, § 3(a)(2), 69 Stat. 14; Aug. 12, 1955, ch. 865, § 1, 69 Stat. 709; Mar. 29, 1956, ch. 115, § 3(a)(2), 70 Stat. 66; June 29, 1956, ch. 462, title II, § 203, 70 Stat. 388; Mar. 29, 1957, Pub. L. 85-12, § 3(a)(1), 71 Stat. 9; June 30, 1958, Pub. L. 85-475, § 3(a)(1), 72 Stat. 259; June 30, 1959, Pub. L. 86-75, § 3(a)(1), 73 Stat. 157; June 30, 1960, Pub. L. 86-564, title II § 202(a)(1), 74 Stat. 290; June 29, 1961, Pub. L. 87-61, title II, § 204, 75 Stat. 126; June 30, 1961, Pub. L. 87-72, § 3(a)(1), 75 Stat. 193; June 28, 1962, Pub. L. 87-508, § 3(a)(1), 76 Stat. 114; June 29, 1963, Pub. L. 88-52, § 3(a)(1), 77 Stat. 72; June 30, 1964, Pub. L. 88-348, § 2(a)(1), 78 Stat. 237; June 21, 1965, Pub. L. 89-44, title II, § 201, 79 Stat. 136; Mar. 15, 1966, Pub. L. 89-368, title II, § 201(a), 80 Stat. 65; Apr. 12, 1968, Pub. L. 90-285, § 1(a)(1), 82 Stat. 92; June 28, 1968, Pub. L. 90-364, title I, § 105(a)(1), 82 Stat. 265; Dec. 30, 1969, Pub. L. 91-172, title VII, § 702(a)(1), 83 Stat. 660; Dec. 31, 1970, Pub. L. 91-605, title III, § 303(a)(3), (4), 84 Stat. 1743; Dec. 31, 1970, Pub.

L. 91-614, title II, § 201(a)(1), 84 Stat. 1843; Dec. 10, 1971, Pub. L. 92-178, title IV, § 401(a)(1), (g) (1), 85 Stat. 530, 533; May 5, 1976, Pub. L. 94-280, title III, § 303(a)(3), (4), 90 Stat. 456; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(b)(13)(A), 90 Stat. 1834; Nov. 6, 1978, Pub. L. 95-599, title V, § 502(a)(2), (3), 92 Stat. 2756; Jan. 6, 1983, Pub. L. 97-424, title V, § 512(a)(1), (2), 96 Stat. 2173, 2174, related to imposition of tax on trucks, buses, tractors, etc.

Section 4062, acts Aug. 16, 1954, ch. 736, 68A Stat. 482; Oct. 13, 1964, Pub. L. 88-653, § 5(b), 78 Stat. 1086; Nov. 13, 1966, Pub. L. 89-809, title II, § 212(a), 80 Stat. 1585; Dec. 10, 1971, Pub. L. 92-178, title IV, § 401(g)(2)(A)-(C), 85 Stat. 533, related to articles classified as parts.

Section 4063, acts Aug. 16, 1954, ch. 736, 68A Stat. 482; Aug. 11, 1955, ch. 805, § 1(g), 69 Stat. 690; Oct. 13, 1964, Pub. L. 88-653, § 5(a), 78 Stat. 1086; June 21, 1965, Pub. L. 89-44, title VIII, § 801(a), 79 Stat. 157; Dec. 30, 1969, Pub. L. 91-172, title IX, § 931(a), 83 Stat. 724; Dec. 31, 1970, Pub. L. 91-614, title III, § 303(a), 84 Stat. 1845; Dec. 10, 1971, Pub. L. 92-178, title IV, § 401(a)(2), (g)(3), 85 Stat. 530, 533; Oct. 4, 1976, Pub. L. 94-455, title XIX, § 1906(b)(13)(A), title XXI, § 2109(a), 90 Stat. 1834, 1904; Nov. 6, 1978, Pub. L. 95-600, title VII, § 701(ff)(1), 92 Stat. 2924; Nov. 9, 1978, Pub. L. 95-618, title II, § 231(a), 92 Stat. 3187; Jan. 6, 1983, Pub. L. 97-424, title V, § 512(a)(3), 96 Stat. 2174, related to exemptions from tax.

EFFECTIVE DATE OF REPEAL

Repeal effective as if included in the provisions of the Highway Revenue Act of 1982, Pub. L. 97-424, see section 736 of Pub. L. 98-369, set out as an Effective Date of 1984 Amendment note under section 4051 of this title.

§ 4064. Gas guzzler tax

(a) Imposition of tax

There is hereby imposed on the sale by the manufacturer of each automobile a tax determined in accordance with the following table:

If the fuel economy of the model type in which the automobile falls is:

If the fuel economy of the model type in which the automobile falls is:	The tax is:
At least 22.5	\$0
At least 21.5 but less than 22.5	1,000
At least 20.5 but less than 21.5	1,300
At least 19.5 but less than 20.5	1,700
At least 18.5 but less than 19.5	2,100
At least 17.5 but less than 18.5	2,600
At least 16.5 but less than 17.5	3,000
At least 15.5 but less than 16.5	3,700
At least 14.5 but less than 15.5	4,500
At least 13.5 but less than 14.5	5,400
At least 12.5 but less than 13.5	6,400
Less than 12.5	7,700.

(b) Definitions

For purposes of this section—

(1) Automobile

(A) In general

The term “automobile” means any 4-wheeled vehicle propelled by fuel—

- (i) which is manufactured primarily for use on public streets, roads, and highways (except any vehicle operated exclusively on a rail or rails), and
- (ii) which is rated at 6,000 pounds unloaded gross vehicle weight or less.

In the case of a limousine, the preceding sentence shall be applied without regard to clause (ii).

(B) Exception for certain vehicles

The term “automobile” does not include any vehicle which is treated as a nonpassenger automobile under the rules which